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7-8 EDWARD VII.

SESSIONAL PAPER No. 12

A. 1908

REPORT, RETURNS AND STATISTICS
OF THE
INLAND REVENUES

OF THE
DOMINION OF CANADA

FOR THE NINE MONTHS ENDED MARCH 31

1907

PART I. EXCISE, &c.

PRINTED BY ORDER OF PARLIAMENT



OTTAWA

PRINTED BY S. E. DAWSON, PRINTER TO THE KING'S MOST
EXCELLENT MAJESTY

1907

[No. 12—1908.]

Can Doe 10.45.5

To His Excellency the Right Honourable Sir Albert Henry George, Earl Grey, Viscount Howick, Baron Grey of Howick, in the County of Northumberland, in the Peerage of the United Kingdom and a Baronet ; Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, &c., &c., Governor General of Canada.

MAY IT PLEASE YOUR EXCELLENCY :

I have the honour to transmit to Your Excellency the RETURNS AND STATISTICS of Inland Revenues of the Dominion of Canada, for the Nine months ended March 31, 1907, as prepared and laid before me by the Deputy Minister of Inland Revenue.

All of which is respectfully submitted.

WM. TEMPLEMAN,
Minister of Inland Revenue.

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	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge
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REPORT

OF THE

DEPUTY MINISTER OF INLAND REVENUE

To the HON. WM. TEMPLEMAN,
Minister of Inland Revenue.

SIR,—Herewith I have the honour to submit statements of the Inland Revenues collected by this department during the nine months ended March 31, 1907, with the usual information as to the cost of collection and statistics respecting the sources whence these revenues were derived.

The following summary comparison shows the accrued revenue for the years ended June 30, 1903, 1904, 1905, 1906, and for the nine months ended March 31, 1907, respectively :—

	1903.	1904.	1905.	1906.	1907. Nine months.
	\$	\$	\$	\$	\$
Excise.....	12,190,123	13,126,593	12,719,191	14,201,534	11,930,153
Public Works.....	4,901	4,687	4,863	4,623	2,732
Weights and Measures, Gas and Law Stamps.....	109,535	110,416	114,909	125,753	94,123
Electric Light.....	23,895	23,457	27,810	35,100	25,951
Other Revenues.....	610	569	1,614	3,102	1,306
Methylated Spirits.....	72,269	68,326	68,121	65,530	42,665
Totals.....	12,401,333	13,334,048	12,935,908	14,435,642	12,096,930

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DETAILS of Excise Revenue accrued during the undermentioned years — :

	1	2	3	4	5
	1903.	1904.	1905.	1906.	1907. Nine months.
	\$	\$	\$	\$	\$
Spirits.....	6,162,827	6,672,449	5,950,632	6,795,900	5,807,742
Malt Liquor.....	9,485	9,039	9,124	10,063	6,913
Malt.....	1,020,623	1,137,556	1,140,639	1,292,443	1,042,881
Tabacco.....	3,904,617	4,127,679	4,412,374	4,842,348	4,065,129
Cigars.....	998,495	1,070,823	1,103,743	1,146,936	912,758
Acetic Acid	6,128	2,701	7,694	1,656	1,944
Manufactures in bond.....	45,024	45,343	51,141	56,115	41,822
Seizures.....	2,830	4,413	2,352	3,501	1,597
Other receipts.....	40,094	56,889	41,492	52,632	49,367
Methylated spirits	72,269	68,326	68,121	65,530	42,665
Totals.....	12,262,392	13,194,918	12,787,312	14,267,064	11,972,818

The quantity of spirits produced during the nine months was 5,061,389 proof gallons, as compared with 6,743,244 proof gallons produced in the previous fiscal year. The raw material used in its production being as follows —

	Lbs.
Malt.....	6,387,346
Indian corn	52,756,515
Rye.....	10,069,840
Wheat.....	3,249,605
Oats.....	388,570
Barley.....	13,104
Molasses.....	17,829,822

The transactions of the several distilleries will be found stated in detail in Appendix A (Statement No. 3), pages 64 and 65.

	Proof galls.
There was on July 1, 1906, in process of manufacture.....	219,777
Manufactured during the nine months.....	5,061,389
Returned to distilleries for re-distillation—Duty paid 138	
“ “ “ In bond. 1,007,136	
	1,007,274
Received into distilleries from other sources—Duty paid....	10,233
“ “ “ In bond.....	76
Total	6,298,749

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APPENDIX B

STATEMENT of Seizures of Illicit Manufactures for nine months ended March 31, 1907.

Divisions.	No.	Date.	Names.	Residence.	Schedule Value	Remarks.
London.....	71	Sept. 27	A. Curry.....	East Williams	\$ 5 00	Fine \$100 imposed and paid.
"	72	" 28	D. McLaughlin.....	"	5 00	"
Montreal.....	1,143	Dec. 13	Auguste Lacombe, Jules, Decroisette & Paul Demay	Montreal	27 00	"
"	1,146	Feb. 12	I. Hanik.....	"	16 18	"
Quebec	575	Nov. 8	Celestin Beauvillage	St. Nicholas	20 00	"
"	576	" 8	G. Bergevin	"	2 50	"
"	577	Jan. 23	Jos. Falardeau.....	St. Dusan	35 00	"
Pictou, N.S.....	114	Aug. 9	Alex. J. McInnis	Glendale	54 00	"

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.W. J. GERALD,
Deputy Minister.

APPENDIX C.

STATEMENT showing the Amount of Excise and other Revenues collected at each of the undermentioned Out-Offices, during the nine months ended March 31, 1907.

Divisions.	Out-Offices.	Licenses.	Spirita.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Manufac- tures in Bond.	Other Receipts.	Electric Light Inspection Fees.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Belleville	Deseronto		523 65			160 00					632 65
	Pictou	20 00	1,071 55							25 00	1,116 55
	Trenton	20 00	5,067 92							3 75	5,077 92
Brantford	Embro										3 75
	Delhi										
	Ingersoll										18 75
	Norwich	37 50						849 97	450 00	7 50	1,344 97
	Paris									7 50	7 50
	Port Dover									3 75	3 75
	Port Rowan										
	Simcoe										
	Tilsonburg									3 75	3 75
	Waterford									7 50	7 50
Guelph	Woodstock	240 00	3,459 97		1,372 42	945 60	2,744 55		472 97		9,235 51
	Berlin	277 50	63,428 24	5,072 75		1,841 28	6,192 90			18 75	76,831 42
	Galt	131 25				346 80	990 00			18 75	1,498 80
	New Hamburg	37 50			2,580 00						2,625 00
	Preston	131 25			3,306 39	519 40	1,401 60			18 75	5,377 39
	Salem	37 50			2,886 18						2,923 68
Hamilton	Waterloo	431 25	303,902 93		30,598 05	1,144 08	4,733 40		5,162 24	18 75	345,990 70
	Dundas	200 00			36,241 95						36,441 95
	Napanea	15 00	5,647 61						27 00	15 00	6,704 61
	Alvinston									3 75	3 75
	Aylmer	56 25				1,023 19	2,200 20			7 50	3,287 14
	Dutton									7 50	7 50
Kingston	Forest									3 75	3 75
	Glencoe									7 50	7 50
	Lucan									17 50	17 50
	Park Hill									7 50	7 50
	Petrolia	15 75	3,748 20							18 75	3,782 70
	Port Stanley									3 75	3 75
London	Sarnia	124 50	22,776 91		1,161 00	612 89	1,766 05		65 04	18 75	26,514 64
	St. Thomas	150 00				2,232 14	8,133 90			18 75	10,534 79

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Owen Sound.....	Strathroy.....	75 00		2,940 00				126 66	18 75	3,160 41
	Watford.....								3 75	3 75
	West Lorne.....	30 00							3 75	3 75
	Collingwood.....					6,489 75		1 00	18 75	6,489 50
	Kincardine.....	30 00						371 84	7 50	3,379 34
	Meaford.....	75 00				3,794 00			7 50	3,831 50
Ottawa.....	Walkerton.....			3,278 86				192 13	26 25	3,572 24
	Moose Factory.....									
	Ville Marie.....									
Perth.....	Arnprior.....	15 00	3,901 00						18 75	3,934 75
	Eganville.....	15 00	1,269 69			3,440 75			7 50	4,732 94
	Carleton Place.....		80 08						18 75	98 83
	North Bay.....	67 50	13,504 62	6,146 50		11,070 75			18 75	29,808 12
	Pembroke.....	71 25	5,991 92			7,046 54	572 10		18 75	13,700 56
	Renfrew.....	30 00	5,785 41						26 25	5,841 66
	Sturgeon Falls.....	22 50	21,940 47						18 75	21,981 72
	Sudbury.....	15 00	14,481 24						18 75	14,514 99
Peterborough.....	Cobourg.....	15 00	5,708 05					19 00	33 75	5,756 80
	Port Hope.....	15 00	2,545 39	6,080 54					18 75	8,578 68
Port Arthur.....	Wabigoon.....	15 00	3,885 97					67 00	18 75	3,400 97
Prescott.....	Brockville.....	146 25	3,814 52	4,149 83	610 60	1,554 00			7 50	10,860 95
	Gananoque.....	15 00	2,271 75						3 75	2,294 25
St. Catharines.....	Beamsville.....								7 50	1,923 28
	Durville.....	71 25	942 48			226 30	675 75	51 00		51 00
	Port Erie.....								3 75	3 75
	Grimsby.....									
	Humberstone.....	56 25			75 10	289 50			7 50	420 85
	Merriton.....								7 50	7 50
	Niagara.....								18 75	999 80
	Niagara Falls.....	68 75				211 50	700 80			
	Port Colborne.....	131 25		5,238 00	137 30	423 00			7 50	5,929 55
	Port Dalhousie.....								7 50	7 50
	Queenston.....									
	Thorold.....	56 25							7 50	7 50
Stratford.....	Welland.....	15 00	566 37		118 40	362 06			7 50	534 20
	Goderich.....	93 75						18 00	18 75	618 12
	Listowel.....	165 00		3,112 50	603 70	2,619 90			3 75	6,433 60
	Palmerston.....	37 50		16,543 90				19 50	7 50	16,797 90
Toronto.....	Seaforth.....	150 00							10 00	47 50
	Barrie.....	75 00		3,170 25						3,320 25
	Hornby.....	75 00	2,581 53							2,656 53
	Oroville.....	75 00	661 50							736 50
	Sault Ste. Marie.....	165 00	5,575 32	9,210 00	414 20	1,921 50		141 60	26 00	17,452 62
Windsor.....	Chatham.....	142 50	26,811 48		949 08	3,622 36			18 75	31,544 16
	Kingsville.....	105 00			124 62	423 15			7 50	660 27
	Leamington.....	150 00			644 00	1,775 52			7 50	2,577 02
Joliette.....	Berthierville.....		5,690 14					5,070 00		11,949 14
	L'Epiphanie.....	142 50		973 12	263 25	6,106 06	2 89			7,484 92
	St. Jacques.....	160 00			1,607 70					1,757 70
Montreal.....	St. Jérôme.....	30 00	22,442 90							22,472 90

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APPENDIX C—Continued.

STATEMENT showing the Amount of Excise and other Revenues collected at each of the undermentioned Out-Offices, during the nine months ended March 31, 1907—Continued.

Divisions.	Out-Offices.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Manufac- tures in Bond.	Other Receipts.	Electric Light Inspection Fees.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Montreal—Con. Quebec	Valleyfield.	30 00	40,923 32				66 00				41,019 32
	Chicoutimi.	15 00	3,340 28							18 75	3,374 03
	Fraserville.	30 00	8,943 40							18 75	8,992 15
	Gaspé.	30 00	1,442 75			1,174 38					2,647 13
Sherbrooke. St. Hyacinthe	Magdalen Islands.										
	Paspébiac.	15 00	2,549 26								2,568 01
	Rimouski.	67 50	3,224 86			590 05				7 50	3,889 91
	Roberval.	15 00	9,874 69								9,889 69
Three Rivers.	St. Flavie.	273 75									117,836 83
	Grandby.	75 00	28,165 98			97,867 96	19,715 10				28,945 73
	Sorel.	67 50	24,306 32					1,741 71	457 00		26,572 53
	Victoriaville.	15 00	12,817 32							37 50	12,869 82
St. John.	Grand Mère.	15 00	3,148 57								3,163 57
	Louiseville.		1,723 03			245 00					1,723 03
	Shawenegan.	37 50									242 50
	Bathurst.	15 00								7 50	22 50
Halifax.	Campobello.										
	Chatham.	15 00				8,541 25				30 00	8,566 25
	Clair.								5 00		13,967 25
	Fredericton.	15 00				13,828 50				18 75	13,967 25
Pictou.	Moncton.	15 00									2,897 75
	Newcastle.	15 00				2,844 00				18 75	2,897 75
	Sackville.	15 00				2,600 75				7 50	2,623 25
	Sussex.	15 00				1,646 00			1 00	7 50	1,688 50
Halifax.	St. Stephen.	15 00	186 74			2,875 50				18 75	3,046 99
	Woodstock.	30 00	847 62			2,462 00				30 00	3,046 99
	Amherst.	15 00	1,363 31			6 00				18 75	2,083 06
	Truro.	15 00				8,689 25				19 75	8,714 00
Pictou.	Yarmouth.	86 25		345 50		3,429 50	983 10			3 75	4,839 10
	Antigonish.	30 00				1,301 25				7 50	1,338 75
	New Glasgow.	15 00				8,213 75				18 75	8,247 50
	North Sydney.	35 00				1,856 25				48 75	1,940 00

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APPENDIX C—Concluded.

STATEMENT showing the Amount of Excise and other Revenues collected at each of the undermentioned Out-Offices, during the nine months ended March 31, 1907—Concluded.

Divisions.	Out-Offices.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Manu- factures in Bond.	Other Receipts.	Electric Light Inspection Fees.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Vancouver—Con.	Michel.	15 00	2,251 83							7 50	2,544 33
	Moyie.	37 50									37 50
	Nelson.	180 00	24,085 67		2,940 00	808 48	2,312 40			18 75	30,343 30
	New Westminster.	150 00			2,880 00	1,937 20	5,661 15			18 75	10,647 10
	Phoenix.	37 50			1,201 08						1,238 58
	Prineta.	37 50									37 50
	Revelstoke.	146 25	5,269 69		702 24	126 30	623 40			7 50	6,875 38
	Roseland.	15 00	7,207 33		1,476 00	211 00	793 50			18 75	9,721 58
	Sandon.	37 50			555 00					3 75	596 25
	Trail.	37 50			1,170 00					7 50	1,215 00
	Trout Lake.	37 50									37 50
	Vernon.	57 50	6,336 14		60 00					7 50	6,461 14
	Ymir.	37 50									37 50
	Nanaimo.	277 50	3,090 45	197 90	8,671 08	645 90	1,768 20		13 00	18 75	14,682 78
Victoria.											
Dawson.											
		8,535 25	994,592 78	12,669 81	185,673 45	234,967 33	93,686 07	6,222 21	13,630 98	1,543 75	1,551,511 63

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

FINANCIAL RETURNS, 1906-1907

SESSIONAL PAPER No. 12

Dr. No. 1.—GENERAL REVENUES ACCOUNT FOR NINE MONTHS ENDED MARCH 31, 1907. CR.

Memo. of Refunds deducted below.	Amounts deposited to the credit of the Receiver General.	Balances due March 31, 1907.	Totals.	SERVICES.	Revenues of previous years not collected July 1, 1906.	Revenues accrued 1906-1907 nine months.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
165,945 53	11,930,298 01	13,409 73	11,943,707 74	Excise and Seizures, per Statement No. 3.	13,554 92	11,930,152 82	11,943,707 74
.....	3,020 00	27,467 17	30,487 17	Hydraulic and other rents, per Statement No. 5.	27,940 17	2,047 00	30,487 17
.....	179 00	12,477 99	12,656 99	Minor Public Works, per Statement No. 6.	12,472 16	184 83	12,656 99
46 83	54,974 09	92 72	55,066 81	Weights and Measures, per Statements Nos. 19 (A) and 19 (B).	196 21	54,870 60	55,066 81
.....	31,917 00	.....	31,917 00	Gas Inspection, per Statement No. 21.	.....	31,917 00	31,917 00
27 88	25,951 18	.....	25,951 18	Electric Light Inspection, per Statement No. 23.	.....	25,951 18	25,951 18
.....	7,336 10	.....	7,336 10	Law Stamps, per Statements Nos. 10 and 18.	.....	7,336 10	7,336 10
.....	1,306 00	45 04	1,306 00	Bill Stamps, per Statement No. 9.	45 04	1,306 00	1,306 00
.....	42,664 80	.....	42,664 80	Sundry Minor Revenues, per Statement No. 11.	.....	42,664 80	42,664 80
166,020 24	12,097,046 18	.....	12,151,138 83	Methylated Spirits, per Statement No. 25.	.....	12,096,930 33	12,151,138 83
.....	166,020 24	.....	166,020 24	Less—Refunds, as per Statement No. 16.	.....	166,020 24	166,020 24
.....	11,931,625 94	53,492 65	11,985,118 59	Totals.	54,208 50	11,930,910 09	11,985,118 59

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

DR.

No. 2.—GENERAL EXPENDITURES ACCOUNT

Balances due to Collectors, &c., July 1, 1906.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.			Balances due by Collectors, &c., March 31, 1907.	Totals.	SERVICES.
	Salaries.	Contingencies.	Seizures.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
608 79	290,418 69	114,587 80	201 90	343 98	406,136 16	Excise and Seizures, per Statement No. 4.
			1,429 38		1,429 38	Excise Seizures, distributed per Statement No. 4 and Appendix B
	1,649 97	6,936 24			8,586 21	Preventive Service, per Statement No. 7.
	10,064 17	11,748 88			21,813 06	Adulteration of Food, per Statement No. 8
						Sundry Minor Expenditures, per Statement No. 12.
	41,465 01	5,159 20		16 66	46,640 87	Departmental Expenditures, per Statement No. 17.
	45,397 13	24,055 72	13 30	193 26	69,659 41	Weights and Measures, per Statements Nos. 20 (A) and 20 (B).
	17,643 02	5,199 12		212 88	23,055 02	Gas Inspection, per Statement No. 22.
	3,295 64	4,656 06			7,951 70	Electric Light Inspection, per Statement No. 24.
	3,412 32	39,195 01			42,607 33	Methylated Spirits, per Statement No. 25.
608 79	413,345 95	211,518 03	1,644 53	766 78	627,879 13	Totals.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

FOR NINE MONTHS ENDED MARCH 31, 1907.

CR.

Balances due by Collectors, &c., July 1, 1906.	Amounts disbursed by the Receiver-General, on requisition of the Department.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, &c., March 31, 1907.	Totals.
		Super-annuation.	In-surance.	Retirement.	Guarantee.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
343 98	395,653 58	3,596 97	182 58	5,330 58	979 39	49 08	406,136 16
	1,429 38						1,429 38
	8,581 89				4 32		8,586 21
	21,725 27	87 78					21,813 05
16 66	45,576 50	444 36	87 30	516 05			46,640 87
193 26	69,142 33	201 56			122 26		69,659 41
212 88	22,636 96	103 31		3 75	98 12		23,065 02
	7,945 10				6 60		7,951 70
	42,532 30			75 03			42,607 33
766 78	615,223 31	4,433 98	269 88	5,926 41	1,210 69	49 08	627,879 13

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1906

EXCISE, FOR NINE MONTHS

No. 3.—COLLECTION DIVISIONS

(For Details,

Balances due July 1, 1906.	AMOUNT ACCRUED DURING THE NINE MONTHS, INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded manu- factures.	Seizures.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
112 61	119,317 10	37 50	7,643 21	1,393 90	1,629 45			
	28,283 67	112 50	9,462 21	8,302 50	26,560 05		887 47	
	5,550 42			1 50				15 00
	380,099 27	300 00	72,561 33	12,490 94	15,278 40		37 50	
	222,569 49	75 00	46,478 40	341,169 17	76,351 95		4,410 88	
	58,734 97	75 00	5,417 97	14,328 57	14,124 00		1,548 98	
	57,709 22	225 00	59,520 96	53,890 70	149,184 53			200 00
	243,142 16	112 50	10,428 54	30,018 92	3,301 65		518 74	25 00
	181 56	187 50	12,235 65	25,135 30	2,824 80			
	98,790 15	37 50	5,221 50	21,558 04	624 35		75 00	
	34,806 73	112 50	14,316 59	247 23	973 50			
	36,472 87	50 00	3,089 40	3,474 37				
	93,990 74	112 50	12,939 82	625 10	1,610 25		225 00	
	8,537 82	75 00	15,446 04	1,858 26	7,438 65			
	25,690 47	112 50	21,153 60	9,136 10	7,699 17			
	747,430 26	525 00	196,277 43	152,604 85	105,959 78		16,224 25	85 00
	344,375 80	75 00	46,546 28	11,763 05	8,433 03		150 00	
522 89								
635 50	2,505,682 70	2,225 00	538,758 93	687,998 50	421,997 56		24,077 82	325 00
	24,998 28			6,326 26	9,123 30			25 00
1,046 01	1,458,281 85	375 00	214,591 93	2,515,916 52	295,138 48	1,944 50	6,975 79	502 67
31 20	348,132 52	187 50	56,694 01	121,002 50	36,443 61		2,174 45	313 65
	130,838 92	37 50	12,955 50	108,562 88	41,702 72		225 00	
	109,492 83		1,950 00	1,183 65	8,301 66		2,797 05	
	59,753 82			811 39	2,139 87			
3,295 57								
4,372 78	2,131,496 22	600 00	286,191 44	2,753,803 20	392,849 64	1,944 50	12,172 29	841 32
41 43	129,790 77	75 00	17,400 00	62,062 43	13,445 10		2,007 12	115 00
1,442 62								
1,484 05	129,790 77	75 00	17,400 00	62,062 43	13,445 10		2,007 12	115 00
	42,856 39	112 50	33,910 38	67,348 25	3,158 13			
	11,211 62			18,531 09	323 55			100 00
5,860 50								
5,860 50	54,068 01	112 50	33,910 38	85,879 34	3,481 68			100 00
				28,418 53				
	609,501 79	692 55	70,248 72	303,770 23	40,197 79		2,204 62	
	113,580 73	150 00	41,677 20	43,140 54	5,710 80			160 00
	723,082 52	842 55	111,925 92	346,910 77	45,908 59		2,204 62	160 00

SESSIONAL PAPER No. 12

ENDED MARCH 31, 1907.

in Account with Revenues.

see Appendix A.)

Other Receipts.	Total Duties Accrued.	Total Debits.	DIVISIONS.	Deposited to the Credit of the Receiver General.	Balances due March 31, 1907.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
1,910 00	131,931 16	131,931 16	Belleville	131,931 16		131,931 16
480 00	74,088 40	74,201 01	Brantford	74,088 40	112 61	74,201 01
48 75	5,615 67	5,615 67	Cornwall	5,615 67		5,615 67
5,257 24	486,024 68	486,024 68	Guelph	486,024 68		486,024 68
2,266 11	693,321 00	693,321 00	Hamilton	693,321 00		693,321 00
323 50	94,552 99	94,552 99	Kingston	94,552 99		94,552 99
100 88	320,831 29	320,831 29	London	320,831 29		320,831 29
420 05	287,967 56	287,967 56	Ottawa	287,967 56		287,967 56
75 00	40,659 81	40,659 81	Owen Sound	40,659 81		40,659 81
568 25	126,878 79	126,878 79	Perth	126,878 79		126,878 79
60 00	50,516 55	50,516 55	Peterborough	50,516 55		50,516 55
120 00	43,206 64	43,206 64	Port Arthur	43,206 64		43,206 64
1,489 90	110,993 31	110,993 31	Prescott	110,993 31		110,993 31
72 50	33,428 27	33,428 27	St. Catharines	33,428 27		33,428 27
60 00	63,851 84	63,851 84	Stratford	63,851 84		63,851 84
8,093 35	1,227,199 92	1,227,199 92	Toronto	1,227,199 92		1,227,199 92
14,555 22	425,898 38	425,898 38	Windsor	425,898 38		425,898 38
		522 89	Suspense Account		522 89	522 89
35,900 75	4,216,966 26	4,217,601 76	..... Ontario	4,216,966 26	635 50	4,217,601 76
5,985 00	46,457 82	46,457 82	Joliette	46,457 82		46,457 82
2,624 18	4,496,360 92	4,497,396 93	Montreal	4,496,431 43	965 50	4,497,396 93
725 15	565,673 39	565,704 59	Quebec	565,696 64	7 95	565,704 59
145 00	294,467 56	294,467 56	Sherbrooke	294,467 56		294,467 56
840 00	124,565 15	124,565 15	St. Hyacinthe	124,565 15		124,565 15
90 00	62,795 08	62,795 08	Three Rivers	62,795 08		62,795 08
		3,295 57	Suspense Account		3,295 57	3,295 57
10,409 33	5,590,369 92	5,594,682 70	..... Quebec	5,590,413 68	4,269 02	5,594,682 70
675 00	225,570 42	225,611 85	St. John	225,611 85		225,611 85
		1,442 62	Suspense Account		1,442 62	1,442 62
675 00	225,570 42	227,054 47	..... New Brunswick	225,611 85	1,442 62	227,054 47
225 00	147,610 65	147,610 65	Halifax	147,610 65		147,610 65
110 00	30,276 26	30,276 26	Pictou	30,276 26		30,276 26
		5,860 50	Suspense Account		5,860 50	5,860 50
335 00	177,886 91	183,747 41	..... Nova Scotia	177,886 91	5,860 50	183,747 41
	28,418 53	28,418 53	Charlottetown, P.E.I.	28,418 53		28,418 53
1,017 00	1,027,632 70	1,027,632 70	Winnipeg	1,027,632 70		1,027,632 70
355 00	204,774 27	204,774 27	Calgary	204,774 27		204,774 27
1,372 00	1,232,406 97	1,232,406 97	..... Manitoba and Alberta	1,232,406 97		1,232,406 97

7-8 EDWARD VII., A. 1908
EXCISE FOR NINE MONTHS

No. 3.—COLLECTION DIVISIONS

(For Details,

Balances due July 1, 1906.	AMOUNT ACCRUED DURING THE NINE MONTHS, INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded manu- factures.	Seizures.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,202 09	162,594 60	1,804 80	36,410 82	71,723 53	26,015 70	.....	1,360 12	55 25
.....	94,434 35	1,252 80	17,242 91	27,575 06	9,059 35	.....	.....	.....
1,202 09	257,028 95	3,057 60	53,653 73	99,298 59	35,075 05	.....	1,360 12	55 25
.....	6,590 63	.....	1,041 19	757 50	.....	.....	.....	.....
13,554 92	5,807,741 98	6,912 65	1,042,881 59	4,065,128 86	912,757 62	1,944 50	41,821 97	1,596 52
.....	77,467 21	.....	17,203 92	70,974 40	.....	.....	.....	.....
.....	5,730,274 77	6,912 65	1,025,677 67	3,994,154 46	912,757 62	1,944 50	41,821 97	1,596 57

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

ENDED MARCH 31, 1907—*Concluded.*

in Account with Revenues.

see Appendix A.)

Other Receipts.	Total Duties Accrued.	Total Debits.	DIVISIONS.	Deposited to the Credit of the Receiver General.	Balances due March 31, 1907.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
555 00	300,519 82	301,721 91	.. Vancouver	300,519 82	1,202 09	301,721 91
120 00	149,684 47	149,684 47	.. Victoria	149,684 47	.....	149,684 47
675 00	450,204 29	451,406 38	.... British Columbia.....	450,204 29	1,202 09	451,406 38
.....	8,389 52	8,389 52	.. Yukon	8,389 52	.....	8,389 52
49,367 08	11,930,152 82	11,943,707 74	..... Totals	11,930,298 01	13,409 73	11,943,707 74
500 00	165,945 53	.....	.. Less refunds as per State- ment No. 16.....	.....	.....	.....
49,067 08	11,764,207 29	.....	.. Net Revenue.....	.....	.....	.....

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

EXCISE, FOR

DR.

No. 4.—COLLECTION DIVISIONS

Balances due by Collectors, July 1, 1906.	Amounts received from Depart- ment to meet Expendi- tures.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, March 31, 1907.	Totals.	DIVISIONS.
		Super- annua- tion.	Insur- ance.	Retire- ment.	Gua- rantee.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
43 98	9,057 18	137 95		85 93	23 22		9,348 26	Belleville
	4,931 32	59 77		79 21	13 38		5,083 68	Brantford
	917 16	16 95			2 70		936 81	Cornwall
	14,078 23	238 62		116 01	39 35		14,472 26	Guelph
	16,870 98	198 03		309 26	53 88		17,432 15	Hamilton
	6,522 36	76 62		50 24	21 06		6,670 28	Kingston
	16,520 15	218 07	53 82	233 53	47 32		17,072 89	London
	6,740 29	62 34		173 70	22 14		6,998 47	Ottawa
	4,621 80	46 04		52 93	11 84		4,732 65	Owen Sound
	6,766 66	42 99		194 06	27 48		7,023 19	Perth
	3,045 24	22 50		87 72	9 72		3,165 18	Peterborough
	1,560 92			31 20	7 02		1,599 14	Port Arthur
	8,646 54	92 76	33 48	134 89	25 48		8,933 15	Prescott
	4,074 07	80 73		41 84	13 66		4,210 30	St. Catharines
	5,205 04	41 55	19 70	148 68	17 28		5,432 25	Stratford
	33,602 68	470 46	31 32	566 91	97 20		34,768 57	Toronto
	18,566 87	226 78	18 54	386 07	62 51	49 08	19,309 85	Windsor
	6,610 36	37 50			20 25		6,668 11	District Inspectors
43 98	168,337 90	2,069 66	156 86	2,684 18	515 53	49 08	173,857 19	Ontario
	6,578 41	21 96		256 07	21 33		6,877 77	Joliette
	37,192 82	404 94		781 29	121 26		38,500 31	Montreal
	17,467 66	163 20		192 29	39 96		17,863 11	Quebec
	5,489 27	48 03		135 18	18 36		5,690 84	Sherbrooke
	9,905 14	53 91	25 72	297 82	31 35		10,313 94	St. Hyacinthe
	2,480 54	35 76		28 47	8 91		2,553 68	Three Rivers
	4,054 52	37 50		93 75	13 50		4,199 27	District Inspectors
	83,168 36	765 30	25 72	1,784 87	254 67		85,998 92	Quebec
	7,552 47	119 01		32 66	25 92		7,730 06	St. John
	2,152 10	37 50			6 75		2,196 35	District Inspector
	9,704 57	156 51		32 66	32 67		9,926 41	New Brunswick
	9,820 70	176 27		14 97	31 08		10,043 02	Halifax
	2,196 10	16 95		55 08	7 02		2,275 15	Pictou
	12,016 80	193 22		70 05	38 10		12,318 17	Nova Scotia
100 00	1,828 71	14 97			4 86		1,948 54	Charlottetown, P.E. I.
200 00	14,311 53	167 91		251 39	40 98		14,971 81	Winnipeg
	6,131 87	23 30		92 29	12 91		6,260 42	Calgary
	3,325 17	37 50			6 75		3,369 42	District Inspector
200 00	23,768 57	228 71		343 68	60 69		24,601 65	Manitoba and Alberta

SESSIONAL PAPER No. 12

NINE MONTHS ENDED MARCH 31, 1907.

in Account with Expenditures

CR.

Balances due to Collectors, July 1, 1906.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, March 31, 1907.	Totals
	Salaries.	Seizures Expendi- tures.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	8,233 17		371 89		315 89	383 33	43 98	9,348 26
	3,924 11		539 37		431 25	188 95		5,083 68
	849 96	14 25			72 60			936 81
	13,635 19			112 50	354 10	370 47		14,472 26
	16,604 92		535 60		75 25	216 38		17,432 15
	6,195 20			135 00	78 05	262 03		6,670 28
92 81	16,328 97	18 15	80 00		281 64	271 32		17,072 89
	6,567 97	0 50	327 55			102 45		6,998 47
	4,257 36			93 75	276 10	105 44		4,732 65
	6,171 93		374 94	90 00	141 33	244 99		7,023 19
	2,880 00				156 40	128 78		3,165 18
	1,474 95				81 15	43 04		1,599 14
	8,012 49		666 56		29 45	224 65		8,933 15
	3,911 40			43 00	123 15	132 75		4,210 30
	5,055 18				188 00	189 07		5,432 25
	33,603 06				503 10	662 41		34,768 57
49 08	18,345 93		341 85	63 00	290 90	219 09		19,309 85
	5,625 00			100 00	818 46	124 65		6,668 11
141 89	161,676 79	32 90	3,237 76	637 25	4,144 22	3,942 40	43 98	173,857 19
	6,222 68	15 10	374 94		98 60	166 45		6,877 77
	31,203 95	43 43	2,877 90		604 35	770 68		38,500 31
	12,317 31	58 42	4,085 87		739 47	662 04		17,863 11
	5,106 24				417 60	167 00		5,690 84
	8,211 83		1,595 77	108 00	133 85	264 49		10,313 94
	2,359 96		80 27		52 85	60 58		2,553 68
	3,750 00				418 35	30 92		4,199 27
	72,171 99	116 95	9,014 75	108 60	2,465 07	2,122 16		85,998 92
	6,695 18	24 20	749 88		54 00	206 80		7,730 06
	1,875 00				296 55	24 80		2,196 35
	8,570 18	24 20	749 88		350 55	231 60		9,926 41
	9,745 15				98 65	199 22		10,043 02
	1,952 46	27 85			150 20	144 64		2,275 15
	11,697 61	27 85			248 85	343 86		12,318 17
	1,789 98					58 56	100 00	1,948 54
	11,918 90		1,629 15	135 00	727 20	361 56	200 00	14,971 81
461 90	3,012 56		1,065 61	230 00	1,069 05	431 30		6,260 42
	1,875 00				1,882 35	112 07		3,369 42
461 90	16,806 46		2,684 76	365 00	3,178 60	904 93	200 00	24,601 65

7-8 EDWARD VII., A. 1908

EXCISE FOR

Dr.

No. 4.—COLLECTION DIVISIONS

Balances due by Collectors, July 1, 1906.	Amounts received from Department to meet Expenditures.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, March 31, 1907.	Totals.	DIVISIONS.
		Super-annuation.	Insurance.	Retirement.	Guarantee.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
13,029 21	51 75			362 73	45 60	13,489 29		Vancouver.....
5,081 17	107 85			14 97	15 12	5,219 11		Victoria.....
2,042 15					6 75	2,048 90		District Inspector.....
	20,152 53	159 60		377 70	67 47	20,757 30		...British Columbia.....
	707 13			37 44	5 40	749 97		Yukon.....
	327 98					327 98		Inspector of Bonded Factories.....
	746 80	4 50				751 30		Inspector of Breweries and Malt Houses.....
	323 13					323 13		Inspector of Distilleries..
	232 03	4 50				236 53		Inspector of Tobacco Factories..
	8,857 12					8,857 12		General Expenditures...
	203 40					203 40		Legal Expenses.....
	43,366 78					43,566 78		Printing Tobacco Stamps
	27 20					27 20		Technical Translation...
	5,777 98					5,777 98		Printing.....
	1,458 31					1,458 31		Stationery.....
	939 70					939 70		Lithographing and Engraving, &c.....
	4,318 51					4,318 51		Commission to Customs Officers.....
	5 49					5 49		Commission on sale of Stamps for Canada
	6,985 80					6,985 80		Twist.....
	2,398 78					2,398 78		Duty-pay to Officers in charge of most important establishments...
								Provisional Allowance...
343 98	395,653 58	3,596 97	182 58	5,330 58	979 39	49 08	406,136 16	...Grand Totals...

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

NINE MONTHS ENDED MARCH 31, 1907.

in Account with Expenditures—*Concluded.*

Cr.

Balances due to Collectors, July 1, 1906.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, March 31, 1907.	Totals.
	Salaries.	Seizures Expendi- tures.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	9,843 28		2,044 78	432 00	523 17	646 06		13,489 29
	4,337 43		483 32		261 30	137 06		5,219 11
	1,875 00				173 90			2,048 90
	16,055 71		2,528 10	432 00	958 37	783 12		20,757 30
	749 97							749 97
	225 00				102 98			327 98
	225 00				526 30			751 30
	225 00				93 96	4 18		323 13
	225 00				11 53			236 53
						8,857 12		8,857 12
						203 40		203 40
						43,366 78		43,366 78
						27 20		27 20
						5,777 98		5,777 98
						1,458 31		1,458 31
						939 70		939 70
						4,318 51		4,318 51
						5 49		5 49
						6,985 80		6,985 80
						2,398 78		2,398 78
603 79	290,418 69	201 90	18,215 25	1,542 25	12,080 42	82,729 88	343 98	406,136 16

W. J. GERALD,
Deputy Minister.

HYDRAULIC AND OTHER RENTS, FOR NINE MONTHS ENDED MARCH 31, 1907.

DR. No. 5.—SUMMARY STATEMENT OF LESSEES ACCOUNTS. CR.

Balances due July 1, 1906.	Accrued during the nine months ended March 31, 1907.	Totals.		Deposited to the credit of the Receiver General.	Balances due Mar. 31, 1907.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
1,944 84	2,470 00	4,414 84	Chaudiere Falls and Ottawa River.....	2,987 00	1,427 84	4,414 84
200 00	26 00	226 00	St. Lawrence River.....	1 00	226 00	226 00
70 00	.....	70 00	Riviere du Lievre.....	.....	70 00	70 00
677 00	51 00	728 00	Sundry properties.....	32 00	696 00	728 00
			<i>Land Sales.</i>			
15,573 50	.....	15,573 50	Principal account.....	.....	15,573 50	15,573 50
9,474 83	.....	9,474 83	Interest.....	.....	9,474 83	9,474 83
27,940 17	2,547 00	30,487 17	Totals.....	3,020 00	27,467 17	30,487 17

W. J. GERALD,
Deputy Minister.INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

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Dr. No. 6.—MINOR PUBLIC WORKS, FOR NINE MONTHS ENDED MARCH 31, 1907. Cr.

Balances due July 1, 1906.	Accrued during the nine months ended March 31, 1907.	Totals.		Deposited to the credit of the Receiver General.	Balances due March 31, 1907.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
2,600 62		2,600 62	<i>Bridges.</i>		2,600 62	2,600 62
			Dunnville.....			
			<i>Ferries.</i>			
	50 00	50 00	Buffalo and Point Abinot.....	50 00		50 00
40 00	5 83	45 83	Clair Station and Kent.....		45 83	45 83
20 00		20 00	Edmundston and Maine.....		20 00	20 00
	50 00	50 00	Fort Erie and Buffalo.....	50 00		50 00
1 736 79		1,736 79	Hull (old lease).....		1,736 79	1,736 79
	1 00	1 00	Ouellette Street, Detroit.....	1 00		1 00
1 00		1 00	Penbrooke and Allumette Island (old lease).....		1 00	1 00
	1 00	1 00	Sandwich and Detroit.....	1 00		1 00
30 00		30 00	St. Leonard and Van Buren.....		30 00	30 00
			<i>Sundries.</i>			
8,000 00		8,000 00	Dundas and Waterloo Road.....		8,000 00	8,000 00
	2 00	2 00	Government telegraph lines.....	2 00		2 00
	25 00	25 00	Wharfton docks.....	25 00		25 00
43 75		43 75	Part of building, Portland, N.B.....		43 75	43 75
	50 00	50 00	Building, Ouellette Avenue, Windsor, Ont.....	50 00		50 00
12,472 16	184 83	12,656 99	Totals.....	179 00	12,477 99	12,656 99

W. J. GERALD,
Deputy Minister.INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

7-8 EDWARD VII., A. 1908

PREVENTIVE SERVICE, FOR NINE MONTHS ENDED MARCH 31, 1907.

No. 7.—IN ACCOUNT WITH EXPENDITURES.

Dr.

Cr

Amounts received from Department to meet Expendi- tures.	Guarantee.	Totals.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.				Totals.
			Salaries.	Special Assistance.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
2 00		2 00			2 00		3 00
1,725 07	4 32	1,729 39	974 97	599 94	145 30	9 18	1,729 39
225 00		225 00		225 00			225 00
461 20		461 20		450 00	11 20		461 20
2,784 64		2,784 64		2,439 33	345 31		2,784 64
450 00		450 00		450 00			450 00
33 45		33 45			33 45		33 45
1,018 95		1,018 95	675 00	225 00	118 95		1,018 95
180 45		180 45		149 94	30 51		180 45
801 99		801 99		675 00	125 74	1 25	801 99
486 64		486 64		486 64			486 64
11 20		11 20			11 20		11 20
401 30		401 30				401 30	401 30
8,581 89	4 32	8,586 21	1,649 97	5,700 85	823 6	411 73	8,586 21

W. J. GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

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FOOD INSPECTION, FOR NINE MONTHS ENDED MARCH 31, 1907.

Cr.

No. 3.—In Account with EXPENDITURES

Dr.

12—2

Amounts received from Department Expenditures.	Superannuation.	Totals.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Totals.
			Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
9,980 56	79 53	10,060 09	7,792 93	362 07	300 00	415 20	1,189 29	10,060 09
139 80		139 80	75 00			27 85	36 95	139 80
246 73		246 73	143 44			42 20	61 09	246 73
771 82		771 82	375 00		90 00	219 15	87 67	771 82
3 50		3 50				3 50		3 50
528 31	5 25	533 56	262 50			117 86	153 21	533 56
399 99		399 99	177 80			145 14	77 05	399 99
438 82		438 82	150 00			207 31	81 51	438 82
324 24	3 00	327 24	150 00			112 28	64 96	327 24
376 20		376 20	282 50			80 14	33 56	376 20
220 64		220 64	150 00			41 10	29 54	220 64
404 45		404 45	150 00			163 80	90 65	404 45
602 82		602 82	150 00			383 65	69 17	602 82
75 00		75 00	75 00					75 00
174 50		174 50	150 00			2 25	22 25	174 50
4,441 13		4,441 13					4,441 13	4,441 13
237 03		237 03					237 03	237 03
2,324 01		2,324 01					2,324 01	2,324 01
35 72		35 72					35 72	35 72
21,725 27	87 78	21,813 05	10,064 17	362 07	390 00	1,961 42	9,034 79	21,813 05

W. J. GERALD,
Deputy Minister.INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

LAW STAMPS, FOR NINE MONTHS ENDED MARCH 31, 1907.

No. 10.—Law Stamps in account with the Inland Revenue Department.

Dr.

Cr.

Stamps on hand July 1, 1906.	Stamps received from Department.	Totals.		Commission of 5 per cent allowed by Department on stamps sold.	Debit to the Credit of the Receiver General.	Stamps on hand March 31, 1907.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	1,400 00	1,400 00	Cameron, R., Registrar, Supreme Court.....	70 00	1,330 00	.....	1,400 00
.....	2,735 00	2,735 00	Audette, L. A., Registrar, Exchequer Court.....	136 75	2,598 25	.....	2,735 00
10,572 75	2,750 00	13,322 75	Lithgow, J. T., Dawson, Yukon Territorial Court.....	.....	3,065 10	10,257 65	13,322 75
2,310 00	200 00	2,410 00	" " Yukon Mining Court.....	.....	842 75	2,067 25	2,410 00
12,782 75	7,085 00	19,867 75	Totals.....	206 75	7,336 10	12,324 90	19,867 75

W. J. GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

7-8 EDWARD VII., A. 1908

Dr. No. 11.—SUNDRY MINOR REVENUES, FOR NINE Cr.
MONTHS ENDED MARCH 31, 1907.

Accrued during the nine months ended March 31, 1907.	Totals.		Deposited to the Credit of the Receiver General.	Totals.
\$ cts	\$ cts.		\$ cts.	\$ cts.
514 00	514 00	Fertilizer Inspection Fees	514 00	514 00
743 25	743 25	Adulteration of Food Fees	743 25	743 25
48 75	48 75	Casual Revenue	48 75	48 75
1,306 00	1,306 00		1,306 00	1,306 00

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

DR.

No. 12.—MINOR EXPENDITURES, FOR NINE
MONTHS ENDED MARCH 31, 1907.

CR.

Amounts received from Department to meet Expendi- tures.	Totals.		Con- tingencies.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
Nil.	Nil.	Minor expenditures	Nil.	Nil.

W. J. GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

7-8 EDWARD VII., A. 1908

No. 13.—STATEMENT showing the quantities of the several articles subject to Excise months ended March 31, 1907,

ARTICLES SUBJECT TO EXCISE DUTY.	1905.			
	QUANTITIES.			Duty.
	Ex-Manu- factory.	Ex- Warehouse.	Totals.	
	Gallons.	Gallons.	Gallons.	
Spirits	200	3,112,843	3,113,043	5,899,444 47
Imported.	{	*160,208 634	{ 160,208 634}	48,062 37
Totals	200	{ 3,273,051 634	{ 3,273,251 634 }	5,947,506 84
Malt liquor, the duty being paid on malt	30,330,370		30,330,370	2,499 30
Malt	Lbs. 7,542	Lbs. 75,509,810	Lbs. 75,517,352	1,134,538 70
Cigars—	No.	No.	No.	
Foreign.....	88,060,472	88,566,145	176,626,617	1,069,780 16
Canadian.....	2,069,190	193,210	2,262,400	6,787 20
Combination.....	2,896,820	4,324,940	7,221,760	21,665 28
Totals	93,026,482	93,084,295	186,110,777	1,088,232 64
Cigarettes—				
Foreign.....	240,371,687	2,138,370	242,510,057	733,140 17
Canadian.....	3,779,900	4,570,430	8,350,330	12,525 50
Totals	244,151,587	6,708,800	250,860,387	745,665 67
Tobacco from Foreign Leaf.....	Lbs. 916,571	Lbs. 7,343,707	Lbs. 8,260,278	2,065,070 08
" Canadian leaf.....	3,044,133	63,694	3,107,827	155,391 36
" Combination.....	1,170,234	708,504	1,878,738	93,937 17
Snuff.....	164,901		164,901	30,256 73
Canadian twist		32,867	32,867	1,643 35
Totals	5,295,839	8,148,772	13,444,611	3,091,964 36
Raw leaf tobacco, foreign.....		12,387,376	12,387,376	1,317,186 19
Total duties on tobacco and cigarettes.....				4,409,150 55
Vinegar.....				48,441 53
Acetic acid.....				7,593 61
Licenses, spirits.....				3,125 00
" malt liquor				6,625 00
" malt.....				6,100 00
" cigars.....				15,510 00
" tobacco.....				3,223 50
" bonded manufactures.....				2,700 00
" acetic acid.....				100 00
Grand total duty.....				12,675,346 67

* Spirits imported for use in the manufacture of crude fulminate, on which duty at a rate of 30 cents

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

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Duty taken for consumption, during the years ended June 30, 1905, 1906 and nine also the Duty accrued thereon.

1906.				1907 (9 months).			
QUANTITIES.			Duty.	QUANTITIES.			Duty.
Ex-Manu- factory.	Ex-Ware- house.	Totals.		Ex-Manu- factory.	Ex-Ware- house.	Totals.	
Gallons.	Gallons.	Gallons.	\$ cts.	Gallons.	Gallons.	Gallons.	\$ cts.
3,765	3,545,785	3,549,550	6,721,008 08	4,475	3,033,439	3,037,914	5,758,107 02
Imported.	239,432	239,432	71,829 50	Imported.	157,325	157,325	47,197 46
3,765	3,785,217	3,788,982	6,792,837 58	4,475	3,190,764	3,195,239	5,805,304 48
33,250,637	.....	33,250,637	3,578 20	26,505,831	.....	26,505,831	2,193 90
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
.....	85,699,102	85,699,102	1,286,093 13	.....	69,176,871	69,176,871	1,038,006 59
No.	No.	No.		No.	No.	No.	
95,465,362	87,928,975	183,394,337	1,100,388 99	96,933,261	59,138,355	146,071,616	876,715 17
539,580	628,020	1,167,600	3,502 80	950,370	228,500	1,178,870	3,536 61
4,426,000	4,839,405	9,265,405	27,796 22	4,007,449	2,995,325	7,002,774	21,008 32
100,430,942	93,396,400	193,827,342	1,131,688 01	91,891,080	62,362,180	154,253,260	901,260 10
259,712,200	2,671,750	262,383,950	794,794 35	256,602,560	1,461,500	258,064,060	780,673 93
.....	.....	.....	.....	22,700	.....	22,700	34 05
3,834,500	3,116,489	6,950,989	10,426 48	6,243,800	2,047,150	8,290,950	12,436 43
263,546,700	5,788,239	269,334,939	805,220 83	262,869,060	3,508,650	266,377,710	793,144 41
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
1,096,486	8,144,033	9,240,519	2,310,130 15	1,001,615	6,435,634	7,437,249	1,859,312 51
3,142,100	30,366	3,172,466	158,623 40	2,253,229	8,148	2,261,377	113,068 83
1,157,181	748,561	1,905,742	95,287 28	1,001,434	473,275	1,474,709	73,735 55
162,844	.....	162,844	29,911 40	129,211	.....	129,211	23,915 35
.....	36,310	36,340	1,817 00	.....	15,992	15,992	799 60
5,558,611	8,959,300	14,517,911	3,400,990 06	4,385,489	6,933,049	11,318,538	2,863,976 25
.....	13,638,620	13,638,620	1,437,895 67	.....	.....	.....	1,193,122 48
.....	.....	.....	4,838,885 73	.....	.....	.....	4,062,098 73
.....	.....	.....	53,589 73	.....	.....	.....	40,059 47
.....	.....	.....	1,556 09	.....	.....	.....	1,907 00
.....	.....	.....	3,062 50	.....	.....	.....	2,437 50
.....	.....	.....	6,425 00	.....	.....	.....	4,718 75
.....	.....	.....	6,350 00	.....	.....	.....	4,875 00
.....	.....	.....	15,247 50	.....	.....	.....	11,497 52
.....	.....	.....	3,462 50	.....	.....	.....	3,030 13
.....	.....	.....	2,525 00	.....	.....	.....	1,762 50
.....	.....	.....	100 00	.....	.....	.....	37 50
.....	.....	.....	14,145,400 97	.....	.....	.....	11,879,189 17

per gallon was collected and afterwards refunded on the exportation of the fulminate.

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

No. 14.—AMOUNTS deposited monthly to the credit of the Honourable the Receiver General on account of Inland Revenues during the nine months ended March 31, 1907.

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba, Alberta and Saskatchewan.	British Columbia.	Yukon.	Totals.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
JULY:—									
Excise.....	370,426 11	534,286 79	21,488 84	17,771 88	2,651 00	102,645 57	38,087 40	252 50	1,086,610 09
" Seizures.....	20 00	47 30	50 00						117 30
Hydraulic and other Rents.....	1 00								1 00
Minor Public Works.....	1 00								1 00
Weights and Measures.....	813 35	550 00		21 00					1,394 35
Gas Inspection.....	48 75								48 75
Law Stamps (Exchequer Court). ..	9 50								9 50
" (Yukon Territory Court). ..									
" (Yukon Mining Court). ..									
Electric Light Fees.....	1,992 50	436 25	176 25	247 50	30 00	281 25	206 25	18 75	3,388 75
Fertilizers' Fees.....	1 00								1 00
Adulteration of Food.....	5 00	5 00				12 00			22 00
Methylated Spirits.....	2,842 01	931 54		104 11		97 72			3,985 38
Totals.....	376,160 22	536,276 88	21,715 09	18,144 49	2,681 00	103,036 54	38,293 65	412 00	1,094,719 87
AUGUST:—									
Excise.....	424,924 78	612,419 54	23,884 25	18,313 79	3,155 40	134,013 36	47,848 97	1,030 30	1,265,590 39
" Seizures.....	50 00	118 42	65 00	100 00					293 42
Minor Public Works.....									50 00
Weights and Measures.....	2,507 52	2,811 65	569 42	433 81	108 96	921 45	180 35	9 40	7,542 56
Gas Inspection.....	2,635 50	941 25	76 25	13 50		160 25	161 50		3,988 25
Electric Light Fees.....	1,118 25	534 25	15 00	68 75		386 55	167 00		2,269 80
Law Stamps (Supreme Court). ..	47 50								47 50
" (Exchequer Court). ..	42 75								42 75
" (Yukon Territory Court). ..									
" (Yukon Mining Court). ..									
Electric Light Fees.....	107 50	106 25		56 25		26 25	26 25	706 00	706 00
Adulteration of Food Fees.....	10 00					19 00		64 50	322 50
Methylated Spirits.....	3,063 91	2,025 84	89 96						29 00
Totals.....	434,447 71	618,907 20	24,690 88	18,986 10	3,264 36	135,626 86	48,384 07	1,810 20	1,286,076 38
SEPTEMBER:—									
Excise.....	473,840 73	616,579 25	25,265 70	18,321 37	2,932 95	132,073 17	48,666 38	884 41	1,319,464 39
" Seizures.....	15 00	45 56				60 00			120 56

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Weights and Measures.....	2,626 18	1,957 20	463 41	233 38	79 43	847 90	145 30	2 20	6,395 00
" " Seizures.....	6 00								6 00
Gas Inspection.....	2,453 50	822 50	106 00	18 00		188 50	63 25		3,651 75
Electric Light.....	1,091 75	401 50	83 50	63 00	2 25	321 50	338 00		2,351 50
Law Stamps (Supreme Court).....	285 00								285 00
" (Exchequer Court).....	437 00								437 00
" (Yukon Territory Court).....									437 00
Electric Light Fees.....	63 75	75 00						432 00	432 00
Fertilizers' Fees.....								7 50	151 25
Adulteration of Food.....	2 00	5 00	15 00				4 00		4 00
Methylated Spirits.....	2,642 00	1,554 99							22 00
Casual Revenue.....		48 75					110 52		4,307 60
Totals.....	483,468 23	621,579 75	25,933 61	18,636 75	3,014 63	134,391 07	49,327 66	1,926 11	1,357,676 80
OCTOBER:—									
Excise.....	531,016 06	681,523 12	29,809 83	20,102 70	3,537 90	150,864 98	53,936 96	1,553 89	1,472,405 46
" " Seizures.....	55 00	38 22							93 22
Weights and Measures.....	4,381 91	2,477 35	398 47	202 25	108 94	406 69	129 95	35 25	8,510 81
Gas Inspection.....	2,330 00	572 00	152 50	37 00	10 50	214 50	218 75		3,544 25
Electric Light.....	572 25	404 00	80 25	96 50	12 00	508 25	263 75		1,806 00
Law Stamps (Supreme Court).....	85 00								85 00
" (Exchequer Court).....	90 25								90 25
" (Yukon Territory Court).....									618 85
Electric Light Fees.....	26 25	3 75		7 50				38 50	38 50
Fertilizers' Fees.....	1 00								37 60
Adulteration of Food Fees.....	233 25	18 00		36 00	54 00				331 25
Methylated Spirits.....	2,722 88	1,844 96	132 02			81 05			4,780 93
Totals.....	541,522 87	698,881 42	30,532 07	20,541 95	3,723 34	152,475 47	54,549 41	2,246 49	1,492,473 02
NOVEMBER:—									
Excise.....	543,645 11	700,546 60	30,245 06	21,300 36	4,413 85	156,092 41	49,664 74	663 81	1,505,572 04
" " Seizures.....	200 00	63 92							263 92
Weights and Measures.....	2,278 55	1,933 17	333 40	322 39	29 53	1,064 10	232 85	11 00	6,204 99
" " Seizures.....	20 00	8 50							28 50
Gas Inspection.....	2,683 25	1,113 75	67 75	18 00		250 00	69 25		4,203 00
" " Seizures.....	5 00								5 00
Electric Light.....	1,300 00	1,037 50	29 23	125 50	7 50	511 00	344 25		3,355 00
Law Stamps (Supreme Court).....	95 00								95 00
" (Exchequer Court).....	100 70								100 70
" (Yukon Territory Court).....									218 50
Electric Light Fees.....	22 50	33 75	7 50				3 75		50 50
Fertilizers' Fees.....				9 00					67 50
Adulteration of Food Fees.....	18 00	18 00	9 00		9 00	63 00	99 00		9 00
Methylated Spirits.....	3,021 43	2,681 50	35 26	101 16					216 00
Totals.....	553,380 54	707,436 69	30,727 22	21,876 41	4,459 98	157,980 51	49,413 84	943 81	1,526,228 00

7-8 EDWARD VII., A. 1908

No. 14.—AMOUNTS deposited monthly to the credit of the Honourable the Receiver General on account of Inland Revenues during the nine months ending March 31, 1907—*Concluded.*

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba, Alberta and Saskatchewan.	British Columbia.	Yukon.	Totals.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
DECEMBER :—									
Excise	536,234 83	769,498 85	27,131 13	25,055 15	3,091 50	165,379 76	55,341 98	173 82	1,581,907 02
" Seizures	10 00	115 79							125 79
Hydraulic and other Rents	453 00	1 00							454 00
Minor Public Works	51 00								51 00
Weights and Measures	2,589 36	1,077 12	131 00	248 25	21 74	542 20	135 10		4,744 77
" Seizures		18 00							18 00
Gas Inspection	2,943 00	1,114 00	32 25	11 50		243 75	213 75		4,568 25
" Seizures	20 00								20 00
Electric Light	1,094 50	479 00	100 25	83 50		608 25	382 50		2,748 00
Law Stamps (Supreme Court)	142 50								142 50
" (Exchequer Court)	242 25								242 25
" (Yukon Territorial Court)								357 75	357 75
" (Yukon Mining Court)								37 50	37 50
Adulteration of Food	20 00	15 00							35 00
Penalties	35 00								35 00
Methylated Spirits	1,716 41	847 68	108 53			68 05	14 00		2,740 67
Totals	545,552 85	773,166 44	27,503 16	25,398 40	3,113 24	165,942 01	56,087 33	569 07	1,596,232 50
JANUARY :—									
Excise	425,242 78	492,361 81	21,800 12	22,480 64	2,866 50	128,303 31	41,538 35	631 56	1,185,224 97
" Seizures	25 00	80 00					13 00		105 00
Hydraulic and other Rents	200 00								213 00
Minor Public Works	75 00								75 00
Weights and Measures	4,017 45	924 35	129 28	67 22	8 90	454 95	218 50		5,820 65
" Seizures		15 00							15 00
Gas Inspection	1,938 75	832 00	64 75	60 50	11 00	178 75	212 75		3,318 50
Electric Light	990 00	721 00	205 25	170 25	10 75	615 50	283 75		2,996 50
Law Stamps (Supreme Court)	332 50								332 50
" (Exchequer Court)	762 85								762 85
" (Yukon Territorial Court)								132 75	132 75
" (Yukon Mining Court)								45 50	45 50
Electric Light Fees	9 38					3 73			13 13
Fertilizers Fees	130 00	17 00		21 00					168 00
Adulteration of Food Fees		10 00							10 00

FINANCIAL RETURNS

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Methylated Spirits	2,715 89	1,378 79	28 89	22,799 61	2,608 10	120,029 65	73 39	284 00	809 81	4,430 96
Totals	436,439 00	496,369 95	22,228 29	15,718 34	2,608 10	120,029 65	73 39	284 00	809 81	1,153,664 31
FEBRUARY:—										
Excise	419,557 40	545,885 66	21,680 84	15,718 34	2,608 10	112,800 59	402 15	45,368 67	402 15	1,164,051 75
" Seizures		318 83		16 00				1 00		318 83
Hydraulic and other Rents		1 00								1 00
Minor Public Works										5,048 19
Weights and Measures	2,822 19	1,410 73	48 82	16 95	14 85	541 85		163 80		2,767 00
Gas Inspection	1,586 50	980 75	3 00	4 50		177 25		45 00		2,722 25
Electric Light	1,135 00	617 25	202 75	74 25	2 75	368 75		321 50		237 50
Law Stamps (Supreme Court)	237 50									272 65
" (Exchequer Court)	272 65									121 50
" (Yukon Territory Court)										121 50
Electric Light Fees		7 50								7 50
Fertilizers' Fees	108 00			27 00						195 00
Adulteration of Food, Fees	15 00									15 00
Methylated Spirits	2,875 35	2,083 37	27 81	80 32						5,666 85
Totals	428,639 59	551,875 09	21,963 22	15,937 36	2,625 70	113,928 44	583 65	45,888 97	583 65	1,181,442 02
MARCH:—										
Excise	491,753 21	636,500 74	24,191 08	18,662 68	3,161 23	149,173 82	2,737 08	72,686 49	2,737 08	1,398,875 33
" Seizures		13 28				100 00		55 25		168 53
Hydraulic and other Rents	2,335 00									2,335 00
Minor Public Works	1 00									1 00
Weights and Measures	4,974 52	2,715 90	201 77	102 77	25 01	965 00		223 10		9,213 07
" Seizures	7 20	5 00								13 20
Gas Inspection	3,036 75	2,058 00	83 50	59 00	16 25	323 75		233 00		5,813 25
Electric Light	1,783 25	917 25	248 25	69 00	2 00	12 75		541 50		3,574 00
Law Stamps (Supreme Court)	95 00									95 00
" (Exchequer Court)	640 30									640 30
" (Yukon Territory Court)										337 00
" (Yukon Mining Court)										106 25
Electric Light Fees				30 00						30 00
Fertilizers' Fees	39 00	25 00	38 00	4 00				30 00		136 00
Adulteration of Food Fees	13 00									13 00
Methylated Spirits	3,418 99	2,203 73	59 34	101 29						5,783 85
Totals	508,097 22	644,438 90	24,824 94	19,028 74	3,204 49	150,575 32	3,180 83	73,788 94	3,180 83	1,427,133 28
Grand Totals	4,307,717 83	5,636,972 32	230,127 48	181,348 81	28,983 89	1,244,365 87	11,881 47	456,228 51	11,881 47	12,097,046 18

W. J. GERALD,
Deputy Minister

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

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EXCISE

No. 15.—COMPARATIVE Monthly Statement for nine

	July.	August.
	\$ cts.	\$ cts.
Spirits { 1905-1906..	437,776 93	497,896 83
{ 1906-1907..	524,338 51	571,785 69
Increase, 1906-1907.....	86,561 58	73,889 86
Decrease, 1906-1907.....		
Malt Liquor..... { 1905-1906..	6,138 10	254 70
{ 1906-1907..	4,487 90	755 20
Increase, 1906-1907.....		500 50
Decrease, 1906-1907.....	1,660 20	
Malt..... { 1905-1906..	101,101 29	108,765 53
{ 1906-1907..	121,443 86	129,869 68
Increase, 1906-1907.....	20,342 57	21,104 15
Decrease, 1906-1907.....		
Tobacco..... { 1905-1906..	401,642 50	418,559 23
{ 1906-1907..	457,963 14	482,617 79
Increase, 1906-1907.....	56,320 64	64,058 56
Decrease, 1906-1907.....		
Cigars..... { 1905-1906..	108,871 98	105,812 74
{ 1906-1907..	113,748 48	110,091 81
Increase, 1906-1907.....	4,876 50	4,279 07
Decrease, 1906-1907.....		
Acetic Acid..... { 1905-1906..	100 00	
{ 1906-1907..	37 50	137 40
Increase, 1906-1907.....		137 40
Decrease, 1906-1907.....	62 50	
Manufactures in bond. { 1905-1906..	4,631 48	7,475 77
{ 1906-1907..	6,867 44	7,416 83
Increase, 1906-1907.....	2,235 96	
Decrease, 1906-1907.....		58 94
Seizures..... { 1905-1906..	725 00	170 00
{ 1906-1907..	117 30	283 42
Increase, 1906-1907.....		113 42
Decrease, 1906-1907.....	607 70	
Other receipts..... { 1905-1906..	9,335 13	2,300 07
{ 1906-1907..	7,553 05	6,643 17
Increase, 1906-1907.....		4,334 10
Decrease, 1906-1907.....	1,782 08	
Total Revenue, 1905-1906.....	1,070,342 41	1,141,242 87
" " 1906-1907.....	1,236,557 18	1,309,600 99
Total Increase, 1906-1907.....	166,214 77	168,358 12
" Decrease, 1906-1907.....		

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

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REVENUES.

months (1905-6 and 1906-7) ended March 31, 1907.

September.	October.	November.	December.	January.	February.	March.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
533,638 87	602,938 48	702,764 34	830,880 26	510,438 09	508,670 34	539,092 23	5,164,115 37
615,944 31.	771,894 70	807,974 38	839,948 69	535,616 60	562,079 57	578,159 53	5,807,741 98
82,305 44	168,956 22	105,210 04	9,068 43	25,178 51	53,409 23	39,067 30	643,626 61
282 00	20 60	272 20	282 90	391 20	752 50	96 20	8,490 40
109 40	48 90	439 80	474 00	160 00	78 15	359 30	6,912 65
172 60	28 30	167 60	191 10	231 20	674 35	263 10	1,150 60
95,949 22	96,129 65	103,773 28	101,710 61	108,305 15	98,661 92	121,464 36	935,866 01
108,253 35	116,812 08	157,852 24	93,696 74	104,253 44	96,641 44	114,053 76	1,042,881 59
12,304 18	20,682 43	54,078 96	8,018 87	4,046 71	2,020 48	7,410 60	128,512 24
408,142 92	414,506 03	436,867 66	347,718 32	373,944 72	363,675 63	410,127 84	3,580,184 85
437,336 85	506,298 39	516,158 45	377,346 91	418,427 41	432,158 48	434,821 44	4,065,128 86
29,193 93	93,792 36	79,290 79	29,628 59	44,482 69	63,482 85	21,693 60	484,944 01
96,824 36	95,704 67	100,961 94	89,828 32	79,240 05	76,757 19	90,029 22	844,030 47
97,948 52	111,470 49	113,359 87	107,589 08	85,924 32	82,009 57	90,615 48	912,757 62
1,124 16	15,765 82	12,397 93	17,760 76	6,684 27	5,252 38	586 26	68,727 15
1,249 80	539 65	220 37	426 08	36 18	40 70	9 04	1,656 09
481 07	539 65	205 71	36 18	150 21	122 85	867 41	1,944 50
758 73	539 65	205 71	36 18	150 21	122 85	867 41	1,155 82
8,140 50	7,529 37	3,831 89	1,963 13	2,030 83	1,561 77	3,060 58	40,225 32
7,145 36	6,046 36	5,663 16	2,074 21	1,499 00	1,734 75	3,374 86	41,821 97
995 14	1,483 01	1,831 27	111 08	531 83	172 98	314 28	4,665 57
160 00	276 20	285 30	363 14	225 52	270 10	504 86	2,980 12
123 78	290 00	63 92	150 79	80 00	318 83	168 53	1,596 57
36 22	13 80	221 38	212 35	145 52	48 73	336 33	175 95
2,552 08	6,046 66	4,525 76	3,174 94	4,651 61	4,055 42	3,451 35	41,102 02
4,884 46	4,692 31	5,599 72	4,425 81	6,315 96	3,142 76	6,109 84	49,867 08
1,332 38	1,354 35	1,073 96	1,250 87	1,664 35	912 66	2,658 49	12,314 15
1,147,939 75	1,223,151 66	1,353,502 74	1,375,526 62	1,079,263 35	1,059,445 57	1,167,835 68	10,618,650 65
1,272,227 10	1,520,092 88	1,607,537 62	1,425,706 23	1,152,281 73	1,178,354 46	1,227,794 63	11,930,152 82
124,287 35	296,941 22	254,034 88	49,779 61	73,018 28	118,908 89	59,958 95	1,311,502 17

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

No. 16.—REFUNDS of Revenue during the nine months ended March 31, 1907.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.		Totals.	
					\$	cts.	\$	cts.
Spirits	Parke, Davis & Co.	1906.	Windsor	Refunded under Revised Statutes, cap. 34, sec. 238	80	50		
	Montreal and Lake Superior Line	July 25	Windsor	"				
	Parke, Davis & Co.	August 1	Hamilton	"	125	53		
	"	" 7	Windsor	"	1,438	27		
	"	" 8	"	"	126	47		
	"	" 11	"	"	34	238		
	"	" 25	"	"	34	238		
	"	" 25	"	"	148	73		
	"	Sept. 11	"	"	324	41		
	"	" 25	"	"	34	238		
	"	Oct. 3	"	"	663	34		
	Henry, J. J.	" 8	Prescott	"	34	238		
	Parke, Davis & Co.	" 11	Windsor	"	515	76		
	Henry, J. J.	" 19	Prescott	"	774	82		
	Parke, Davis & Co.	" 20	Windsor	"	14,378	75		
	Eastern Townships' Bank (for Howard (C. M.)	" 23	Sherbrooke	"	585	77		
	Parke, Davis & Co.	" 27	Windsor	"	14,367	96		
	Henry, J. J.	" 31	Prescott	"	213	13		
	Parke, Davis & Co.	Nov. 7	Windsor	"	4,092	39		
	"	" 13	"	"	291	31		
	"	" 17	"	"	14,376	82		
	"	Dec. 10	"	"	686	91		
	"	" 22	"	"	282	15		
	"	" 27	"	"	492	16		
	"	" 27	"	"	459	72		
	"	" 27	"	"	209	73		
	"	" 27	"	"	429	05		
	"	1907.						
	"	Jan. 3	"	"	470	83		
	"	" 8	"	"	253	73		
	"	" 23	"	"	126	42		
	"	" 29	"	"	104	21		
	"	" 31	"	"	522	23		
	Feb. 5	"	"	"	149	02		
	" 18	"	"	"	705	60		
	" 25	"	"	"	155	63		
	March 5	"	"	"	309	91		
	" 8	"	"	"	425	16		
	" 16	"	"	"	224	60		
	" 23	"	"	"	63	35		
	April 2	"	"	"	329	26		
	"	"	"	"				

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Howard, G. M.	"	12.	Sherbrooke.	"	"	34	"	238	780 10
Parke, Davis & Co.	"	17.	Windsor	"	"	34	"	238	656 38
Honey, J. J.	"	20.	"	"	"	34	"	238	1,240 72
	"	27.	Prescott	"	"	34	"	238	15,797 33
1906.									
Bauer, A.	Aug.	3.	Guelph	"	"	34	"	238	131 25
McCarthy, D. J.	"	9.	Prescott	"	"	29	"	78	429 23
Bowie, R.	"	9.	"	"	"	29	"	78	311 07
Wiser, J. P. & Sons, Ltd.	"	9.	"	"	"	29	"	78	222 75
Clarke, L. H.	"	11.	Montreal.	"	"	29	"	78	96 91
White, T. F.	"	14.	St. Catharines	"	"	29	"	78	311 17
Tate, Robert	"	18.	Victoria	"	"	34	"	238	275 01
Victoria Brewing Co., Ltd., The	"	18.	"	"	"	34	"	238	345 38
Hartinger, F.	"	23.	Vancouver	"	"	29	"	78	22 50
Nelson Brewing Co., Ltd., The.	"	23.	"	"	"	29	"	78	75 00
Fort Steel Brewing Co., The	"	23.	"	"	"	29	"	78	60 00
Vancouver Breweries, Ltd., The.	"	27.	"	"	"	29	"	78	30 00
Fluhrer, John	"	27.	"	"	"	29	"	78	50 25
Enterprise Brewing Co., The.	"	27.	"	"	"	29	"	78	48 10
Victoria Phoenix Brewing Co., Ltd., The	Sept.	8.	Victoria	"	"	34	"	238	64 53
Durocher, P. H.	"	8.	Ottawa	"	"	29	"	78	63 75
Henders on, Hugh.	"	8.	Vancouver	"	"	29	"	78	114 50
Nelson, Nels.	"	8.	"	"	"	29	"	78	151 12
Cranbrook Brewing and Malting Co.	"	8.	"	"	"	29	"	78	22 27
Lardeau Brewing Co., The.	"	8.	"	"	"	29	"	78	7 82
Mueller, Julius	"	8.	"	"	"	29	"	78	30 00
British Columbia Distillery Co., Ltd.	"	8.	"	"	"	29	"	78	61 50
Sleeman Brewing and Malt- ing Co., Ltd.	"	18.	Guelph	"	"	29	"	78	250 64
McCarthy, D. J.	"	18.	Prescott	"	"	29	"	78	41 66
O'Dwyer, P.	"	18.	London.	"	"	29	"	78	30 00
Victoria Phoenix Brewing Co., The	"	21.	Victoria	"	"	34	"	238	144 37
New York Brewing Co.	"	21.	Vancouver	"	"	29	"	78	5 25
Carling, T. H.	"	31.	London.	"	"	24	"	238	15 99
Wilson, D. H.	Oct.	5.	Toronto	"	"	34	"	178	494 08
Wilson, Little, Badgerow & Co., The	"	23.	"	"	"	34	"	178	209 30
Carling, T. H.	Dec.	7.	London.	"	"	34	"	238	18 59
Vancouver Breweries, Ltd., The.	"	14.	Vancouver	"	"	34	"	238	94 50
Silver Spring Brewery, Ltd.	"	14.	Sherbrooke	"	"	34	"	238	73 50

7-8 EDWARD VII., A. 1908

No. 16.—REFUNDS OF REVENUE—Continued.
Excise—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.		Totals.	
					\$	cts.	\$	cts.
Malt—Con.	Wilson, Little, Badgerow & Co., The	1907. Jan. 12.	Toronto	Refunded under Revised Statutes cap. 34, sec. 178.	337	14		
	Vancouver Breweries, Ltd., The	" 18.	Vancouver	"	94	50		
	McCarthy, D. J. (Estate of)	" 31.	Prescott	"	15	56		
	"	" 31.	"	"	112	50		
	Dawes & Co.	Feb. 14.	Montreal	"	690	84		
	Labatt, John	" 9.	London	"	13	32		
	McCarthy, T. C.	March 3.	Prescott	"	106	81		
	Vancouver Breweries, Ltd., The	" 23.	Vancouver	"	99	00		
	Roy, J. A.	" 29.	Belleville	"	110	42		
	Corby, H., Distillery Co.	" 29.	"	"	269	86		
	Westbrook & Hacker	" 29.	Brantford	"	110	39		
	Otterbein, C.	" 29.	"	"	68	62		
	Bixel, A.	" 29.	"	"	285	98		
	Sleeman Brewing and Malting Co., Ltd.	" 29.	Guelph	"	398	28		
	Rau, Mary	" 29.	"	"	129	00		
	Sleeman, Geo. A.	" 29.	"	"	352	65		
	Bauer, A.	" 29.	"	"	1,208	70		
	Seagram, J. E.	" 29.	"	"	321	20		
	Andrich, E. C.	" 29.	"	"	144	30		
	Bernhardt, V. F.	" 29.	"	"	165	32		
	Holliday, W. R.	" 29.	"	"	240	35		
	Huether, C. N.	" 29.	"	"	633	75		
	Grant's Spring Brewery Co., Ltd.	" 29.	Hamilton	"	498	70		
	Canada Malting Co.	" 29.	"	"	1,812	10		
	Fisher, John	" 29.	Kingston	"	164	32		
	Stevensons, R.	" 29.	"	"	104	70		
	Hamilton, Joseph	" 29.	London	"	40	37		
	Union Brewing Co., Ltd.	" 29.	"	"	58	06		
	O'Dwyer, P.	" 29.	"	"	147	00		
	Labatt, John	" 29.	"	"	1,257	81		
	Eaton, C.	" 29.	Owen Sound	"	120	50		
	Heisz, L.	" 29.	"	"	90	73		
	Huether, Wm	" 29.	"	"	148	18		
	Superior Brewing & Malting Co., Ltd.	" 29.	Port Arthur	"	154	47		
	Wiser, J. F. & Co., Ltd.	" 30.	Prescott	"	127	75		
	Bowie & Co., Brewery Ltd	" 30.	"	"	207	64		

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		1906		17,206 42	
Taylor, H. J.	30.. St. Catharines	"	"	78 ..	506 65
White, T. F.	30.. " "	"	"	78 ..	261 90
Devlin, F.	30.. Stratford	"	"	78 ..	67 26
Watson, John.	30.. " "	"	"	78 ..	155 62
Canada Malting Co., Ltd.	30.. " "	"	"	78 ..	827 29
Schwab, Wm.	30.. Owen Sound	"	"	78 ..	173 70
Farquharson & Granger.	30.. " "	"	"	78 ..	71 77
Riley, D. J.	1.. Charlottetown	Aug.	"	288 ..	386 00
Bollard, A.	7.. Toronto	"	"	288 ..	106 70
Blumenstiel, Isaac	7.. Hamilton	"	"	288 ..	192 40
Donohue, Dennis	7.. " "	"	"	288 ..	88 90
Rosin, Louis.	7.. Toronto	"	"	288 ..	119 70
American Tobacco Co. of	7.. Montreal	"	"	288 ..	79 50
Canada, Ltd., The.	8.. Hamilton	"	"	288 ..	64 70
Flynn, F. L.	8.. Montreal	"	"	288 ..	274 00
Hirsch, Jacob	11.. " "	"	"	288 ..	545 30
Grothe, L. O.	11.. Toronto	"	"	288 ..	645 00
Milligan, Geo.	11.. Montreal	"	"	270 ..	130 00
Walsh, Arthur.	11.. Winnipeg	"	"	288 ..	238 90
Kilbourn, W. P.	15.. Toronto	"	"	288 ..	0 97
Bollard, A.	16.. " "	"	"	288 ..	0 87
Henry, James.	16.. Montreal	"	"	270 ..	20 00
George Tuckett & Son Co.	18.. Hamilton	"	"	288 ..	168 03
Payne, J. B.	20.. Sherbrooke	"	"	288 ..	357 30
Solomon, E.	20.. Montreal	"	"	288 ..	10 77
American Tobacco Co. of	20.. " "	"	"	288 ..	2,243 35
Canada, Ltd., The.	20.. Halifax	"	"	288 ..	31 20
Fortier, J. M., Ltd.	20.. " "	"	"	288 ..	10 77
Tobin, John & Co.	24.. Pictou	"	"	288 ..	101 44
McKenna, A.	8.. Montreal	Sept.	"	288 ..	93 60
McDonald, Sir W. C.	8.. Pictou	"	"	288 ..	8 32
McKenna, A.	8.. Halifax	"	"	288 ..	28 94
Wentzell & Co., H. W.	8.. London	"	"	288 ..	32 30
Donnelly, James.	8.. " "	"	"	288 ..	41 90
Dyer, W. R.	8.. St. Catharines	"	"	288 ..	28 70
McHugh, John	8.. Toronto	"	"	288 ..	96 60
Spilling, M. E.	8.. Quebec	"	"	288 ..	303 80
Barry, H. D.	11.. Montreal	"	"	288 ..	17 60
Goldstein, B.	21.. Halifax	"	"	288 ..	201 20
Baile Bros. & Co.	21.. Pictou	"	"	270 ..	13 80
McKenna, A.	21.. " "	"	"	288 ..	3 90
"	21.. Toronto	"	"	288 ..	24 02
"	21.. " "	"	"	288 ..	1 02
Bollard, A.	21.. Hamilton	"	"	288 ..	225 75
George Tuckett & Son Co.,	"	"	"	288 ..	
Ltd., The	"	"	"	288 ..	

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded,	Amounts.		Totals.	
					\$	cts.	\$	cts.
Tobacco—Con.	Rock City Tobacco Co., Ltd., The	Sept. 21	Quebec	Refunded under Revised Statutes, cap. 34, sec. 259	16	00		
	Solomon, E.	" 21	Montreal	"	1	76		
	Fortier, J. M., Ltd.	" 21	"	"	144	63		
	American Tobacco Co. of Canada, Ltd., The	"	"	"	2,096	13		
	Grothé, L. O.	" 21	"	"	613	20		
	Fortier, J. M., Ltd.	" 21	"	"	845	10		
	Tuckett Cigar Co., Ltd., The	" 21	"	"	1,150	60		
	"	"	"	"	131	90		
	Fortier, J. M., Ltd.	" 29	Montreal	"	5	80		
	McKenna, A.	" 29	Picton	"	43	36		
	Wilson, Andrew	" 29	Toronto	"	411	20		
	Tuckett Cigar Co., Ltd., The	Oct. 11	Hamilton	"	162	50		
	"	" 11	"	"	229	70		
	"	" 11	London	"	109	10		
	Oberndorfer, Simon	" 11	Kingston	"	53	10		
	Jacob, H. & Co.	" 11	Montreal	"	254	60		
	Tuckett Cigar Co., Ltd., The	" 11	"	"	474	20		
	Harkness, Thomas	" 11	"	"	29	62		
	McKenna, A.	" 11	Picton	"	53	60		
	Tobin & Co.	" 11	Halifax	"	59	46		
	Bollard, A.	" 11	Toronto	"	0	85		
	F. X. Dussault Tobacco Factory, The	" 19	Quebec	"	18	95		
	Goldstein, B.	" 19	Montreal	"	16	79		
	Henry, James	" 19	"	"	12	86		
	Morris, P. & Co., Ltd.	" 19	"	"	10	18		
	Walsh, Arthur	" 19	"	"	16	55		
	Oriental Tobacco Co., The	" 19	"	"	21	22		
	Azeahian, C.	" 19	"	"	0	60		
	Solomon, E.	" 19	"	"	10	73		
	Fortier, J. M., Ltd.	" 19	"	"	49	96		
	American Tobacco Co. of Canada, Ltd., The	" 19	"	"	1,833	16		

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Geo. E. Tuckett & Son, Co., Ltd., The	19.	Hamilton.	29	"	78	181 51
Fair, T. J. & Co., Ltd.	20.	Brantford	34	"	238	152 20
McGowan, G. A.	20.	Kingston	31	"	238	132 40
Milligan, Geo.	20.	Toronto	34	"	238	756 80
Sherbrooke Cigar Co., The	20.	Sherbrooke.	34	"	238	237 60
Prozeski, Paul	20.	Winnipeg	31	"	238	244 96
Geo. E. Tuckett & Son, Co., Ltd., The	27.	Hamilton	31	"	238	1,170 14
McKenna, A.	27.	Pictou	34	"	238	49 28
Rock City Tobacco Co., Ltd., The	Nov.	Quebec.	31	"	259	20 58
Macdonald, Sir W. C.	5.	Montreal.	34	"	238	224 40
American Tobacco Canada, Ltd., The	5.	"	31	"	238	304 70
Fortier, J. M., Ltd.	5.	"	34	"	238	1,873 50
Hirsch, Jacob	5.	"	34	"	238	212 40
Brener, A. H.	5.	London.	34	"	238	161 20
McDonald, R. D.	5.	"	34	"	238	161 70
Bollard, A.	5.	"	34	"	238	561 70
Geo. E. Tuckett & Son Co., Ltd., The	19.	Toronto	31	"	259	1 85
Solomon, E.	19.	Hamilton	34	"	259	223 94
Fortier, J. M., Ltd.	19.	Montreal	34	"	259	12 96
American Tobacco Co. of Canada, Ltd., The	19.	"	34	"	259	45 39
Dyer, W. R.	19.	London.	34	"	259	2,330 61
Warrig, B. J.	20.	"	34	"	238	46 36
Dyer, Jno. J.	20.	"	34	"	238	53 40
Smith, Jos.	20.	"	34	"	238	87 00
Kelley, Geo.	20.	"	34	"	238	90 00
Nolan, J. F.	20.	"	34	"	238	106 90
Tuckett Cigar Co., Ltd., The	20.	"	34	"	238	108 80
McNee, John	20.	"	34	"	238	128 70
Wilson, Andrew	20.	Toronto	34	"	238	236 10
McKenna, A.	20.	Pictou	34	"	238	362 70
LeMesurier, John	20.	Quebec	34	"	238	46 72
Tobin, John & Co.	27.	Halifax	34	"	238	10 93
Geo. E. Tuckett & Son Co., Ltd., The	27.	Hamilton	34	"	259	10 77
Tuckett Cigar Co., Ltd., The	27.	"	34	"	238	965 93
" " "	27.	Montreal	34	"	238	233 90
" " "	27.	"	34	"	238	238 10
" " "	27.	"	34	"	238	881 50
Grothé, L. O.	Dec.	"	34	"	238	779 30
American Tobacco Co. of Canada, Ltd., The	6.	"	34	"	238	93 50
Macdonald, Sir W. C.	6.	"	34	"	238	185 90
" " "	10.	"	34	"	238	161 30
Hirsch, Jacob	10.	"	34	"	238	244 60
Harkness, Thomas	"	"	34	"	238	"

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
					\$ cts.	\$ cts.
Tobacco—Con...		1906.				
	Fortier, J. M. Ltd.	Dec. 10.	Montreal.	Refunded under Revised Statutes, cap. 34, sec. 238.	651 80	
	Grothe, L. O.	" 10.	"	"	884 80	
	Welster, W. R.	" 10.	"	"	397 40	
	Rhunenstail, Isaac	" 10.	Hamilton	"	177 90	
	Tuckett Cigar Co., Ltd., The	" 14.	"	"	24 86	
	Brener, A. H.	" 14.	London.	"	20 70	
	Walsh, Arthur	" 22.	Montreal.	"	250 00	
	Geo. E. Tuckett & Son Co., Ltd., The	" 22.	Hamilton	"	1,266 22	
	McKenna, A.	" 22.	Pictou	"	50 08	
	Bollard, A.	" 24.	Toronto	"	1 17	
	F. X. Dussault Tobacco Factory, The	" 24.	Quebec	"	10 30	
	Rock City Tobacco Co., The	" 24.	"	"	0 78	
	Geo. E. Tuckett & Son Co., Ltd., The	" 24.	Hamilton	"	191 06	
	Solomon, E.	" 24.	Montreal.	"	14 01	
	Fortier, J. M. Ltd.	" 24.	"	"	34 98	
	American Tobacco Co. of Canada, Ltd., The	" 24.	"	"	2,167 99	
	American Tobacco Co. of Canada, Ltd., The	" 24.	"	"	183 00	
	Langton, F. W.	" 24.	Guelph	"	94 60	
	Ramsay, P. B. H.	" 24.	Winnipeg	"	260 50	
	Standard Cigarette and Tobacco Co., The	" 28.	Montreal	"	1 79	
	Payne, J. Bruce	" 28.	Sherbrooke.	"	254 60	
	Giguac, R. F.	" 29.	Windsor	"	11 10	
		1907.				
	Tuckett Cigar Co., Ltd., The Jan.	8.	London.	"	174 80	
	Milligan, Geo	" 8.	Toronto	"	692 60	
	Tobin, John & Co.	" 8.	Halifax.	"	10 77	
	Geo. E. Tuckett & Son Co., Ltd., The	" 8.	Hamilton	"	39 21	

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Fortier, J. M., Ltd.	8.	Montreal	"	"	34	"	238	70 04
Tuckett Cigar Co., Ltd., The	8.	"	"	"	34	"	238	309 30
Jacob, H. & Co.	8.	"	"	"	34	"	238	526 20
Bryan, Geo. F.	8.	Winnipeg	"	"	34	"	238	231 20
Tuckett Cigar Co., Ltd., The	12.	Hamilton	"	"	34	"	238	224 10
Ward, W.	12.	London	"	"	34	"	238	153 70
Wilson, Andrew	12.	Toronto	"	"	34	"	238	331 60
W. B. Reid Co., Ltd., The	12.	"	"	"	34	"	238	261 50
Hart, A. S.	12.	St. John	"	"	34	"	238	180 20
Isaacs, A.	12.	"	"	"	34	"	238	310 90
Kurtz & Co.	12.	Vancouver	"	"	34	"	238	193 90
Youngheart, Ed.	12.	Montreal	"	"	34	"	238	237 40
Nolan, J. F.	21.	London	"	"	34	"	238	20 10
Bollard, A.	21.	Toronto	"	"	34	"	238	1 07
McAlpin, W. A.	21.	"	"	"	34	"	238	2 12
Henry, James	21.	Montreal	"	"	34	"	238	8 71
Ateshian, C.	21.	"	"	"	34	"	238	5 34
Morris, P. & Co., Ltd.	21.	"	"	"	34	"	238	16 43
Oriental Tobacco Co.	21.	"	"	"	34	"	238	17 48
Walsh, Arthur	21.	"	"	"	34	"	238	20 79
Goldstein, B.	21.	"	"	"	34	"	238	21 68
Solomon, E.	21.	"	"	"	34	"	238	12 49
Fortier, J. M., Ltd.	21.	"	"	"	34	"	238	29 98
American Tobacco Co. of Canada, Ltd., The	21.	"	"	"	34	"	238	1,729 34
Geo. E. Tuckett & Son Co., Ltd., The	21.	"	"	"	29	"	78	1 00
Geo. E. Tuckett & Son Co., Ltd., The	21.	"	"	"	34	"	238	131 08
Geo. E. Tuckett & Son Co., Ltd., The	21.	"	"	"	34	"	238	1,185 20
Firstbrook Joseph	23.	London	"	"	34	"	238	141 30
Grothé, L. O.	23.	Montreal	"	"	34	"	238	870 30
Fortier, J. M., Ltd.	23.	"	"	"	34	"	238	117 11
American Tobacco Co. of Canada, Ltd., The	28.	"	"	"	34	"	238	733 90
Fortier, J. M., Ltd.	28.	"	"	"	34	"	238	189 20
Kelly, Geo.	28.	London	"	"	34	"	238	125 30
Wilson, Andrew	28.	Toronto	"	"	34	"	238	271 50
Ryall, C. A.	28.	Windsor	"	"	34	"	238	51 10
Atkins, Wm.	28.	London	"	"	34	"	238	53 40
Rock City Tobacco Co., Ltd., The	30.	Quebec	"	"	34	"	238	1 50
Macdonald, Sir W. C.	31.	Montreal	"	"	34	"	238	156 20
St. Louis, Clovis.	31.	"	"	"	34	"	238	13 20
Williams, J. E.	6.	London	"	"	34	"	238	41 10
Schluter, W. J.	5.	Guelph	"	"	34	"	238	58 70
Winterhalt, Joseph.	5.	"	"	"	34	"	238	95 40
Fair, T. C. & Co., Ltd.	5.	Brantford	"	"	34	"	238	220 70
Hackness, Thomas	5.	Montreal	"	"	34	"	238	140 10

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No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.		Totals.
					\$	cts.	
Tobacco—Con.		1907.					
Tuckett Cigar Co., Ltd., The	Feb.	18.	Hamilton	Refunded under Revised Statutes, cap. 34 sec. 238	201	70	
" "	"	18.	London	"	204	00	
Kelly, Geo.	"	18.	"	"	40	90	
Dyer, W. R.	"	18.	"	"	65	50	
Maness, S. R.	"	18.	"	"	65	90	
Smith, Jos.	"	18.	"	"	80	10	
Dyer, Jno. J.	"	18.	"	"	108	20	
Brener, A. H.	"	18.	"	"	118	00	
McNee, John.	"	18.	"	"	298	30	
McDonald, R. D.	"	18.	"	"	380	50	
Milligan, Geo.	"	18.	Toronto	"	627	70	
Fortier, J. M., Ltd.	"	18.	Montreal	"	389	90	
Jacobs, H. & Co.	"	18.	"	"	428	10	
Macdonald, Sir W. C.	"	18.	"	"	112	20	
Hoboecker, A.	"	18.	Halifax	"	9	20	
Bollard, A.	"	25.	Toronto	"	1	17	
McAlpin, A.	"	25.	"	"	2	87	
Lemessurier, John	"	25.	Quebec	"	5	59	
Geo. E. Tuckett & Son Co., Ltd., The	"	25.	Hamilton	"	139	80	
Fortier, J. M., Ltd.	"	25.	Montreal	"	10	00	
Solomon, E.	"	25.	"	"	14	75	
Goldstein, B.	"	25.	"	"	30	25	
American Tobacco Co. of Canada, Ltd., The	"	25.	"	"	1,750	75	
Harkness, Thos.	"	25.	"	"	6	00	
Goldstein, B.	"	25.	"	"	21	89	
Grothé, L. O.	"	25.	"	"	266	90	
Fortier, J. M., Ltd.	"	25.	Hamilton	"	308	20	
Tuckett Cigar Co. Ltd., The	"	25.	Sherbrooke	"	193	80	
Sherbrooke Cigar Co., The	"	25.	London	"	234	00	
Nolan, J. F.	"	25.	Toronto	"	96	30	
Wilson, Andrew	"	25.	Montreal	"	400	50	
McAlpin, W. A.	"	25.	"	"	32	37	
Walsh, Arthur	"	25.	"	"	110	00	
Rock City Tobacco Co., Ltd., The	Mar.	2.	Quebec	"	2	50	

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Blumensteil, L.	2	Hamilton.	"	"	34	"	238	158 00
Tobin, John & Co.	15	Halifax.	"	"	34	"	238	21 54
American Tobacco Co. of Canada, Ltd., The.	15	Montreal	"	"	34	"	238	751 10
Hirsch, Jacob.	15	"	"	"	34	"	238	232 00
Tuckett Cigar Co., Ltd., The.	15	"	"	"	34	"	238	446 80
Grothe, L. O.	15	"	"	"	34	"	238	614 30
Fortier, J. M., Ltd.	15	"	"	"	34	"	238	1,212 30
Halloran, M. K.	15	Brantford	"	"	34	"	238	50 60
Holtze, Gustave	15	Guelph.	"	"	34	"	238	60 20
Taylor, John	15	Toronto	"	"	34	"	238	163 80
Bollard, A.	20	"	"	"	34	"	259	0 90
McAlpin, W. A.	20	"	"	"	34	"	259	1 87
Rock City Tobacco Co., Ltd., The	20	Quebec	"	"	34	"	259	1 80
Solomon, E.	20	Montreal	"	"	34	"	259	15 34
American Tobacco Co. of Canada, Ltd., The	20	"	"	"	34	"	238	1,986 80
Geo. E. Tuckett & Son Co. Ltd., The	20	Hamilton.	"	"	34	"	238	187 76
Henry, James.	20	Montreal	"	"	34	"	270	20 00
American Tobacco Co. of Canada, Ltd., The	2	"	"	"	34	"	238	976 00
Tuckett Cigar Co., Ltd., The	2	"	"	"	34	"	238	342 60
Fortier, J. M., Ltd.	2	"	"	"	34	"	238	494 50
Webster, W. R.	2	Sherbrooke.	"	"	34	"	238	299 30
Winnipeg Cigar Co.	2	Winnipeg	"	"	34	"	238	172 30
Bollard, A.	3	Toronto	"	"	34	"	270	9 75
Tobin, John & Co.	17	Halifax.	"	"	34	"	238	10 89
Gardner, H. B.	17	Brantford.	"	"	34	"	238	92 20
Fair, T. J. & Co., Ltd.	17	"	"	"	34	"	238	147 00
Despond, C. R.	17	Guelph.	"	"	34	"	238	47 60
Tuckett Cigar Co., Ltd., The	17	Hamilton.	"	"	34	"	238	434 30
"	17	Montreal.	"	"	34	"	238	283 60
"	17	London	"	"	34	"	238	281 20
Firstbrook, Joseph	17	"	"	"	34	"	238	280 40
Kelley, G.	17	"	"	"	34	"	238	206 50
Dyer, W. R.	17	"	"	"	34	"	238	40 60
Donnelly, James	17	"	"	"	34	"	238	42 70
Nolan, J. F.	17	"	"	"	34	"	238	85 70
Ward, Wm.	17	"	"	"	34	"	238	109 90
Dyer, John J.	17	Toronto	"	"	34	"	238	120 10
Reid, W. B. Co., Ltd., The	17	"	"	"	34	"	238	126 00
Wilson, Andrew	17	"	"	"	34	"	238	246 70
Milligan, Geo.	17	"	"	"	34	"	238	469 30
Nicholson, D.	19	Charlottetown	"	"	34	"	238	782 60
"	19	"	"	"	34	"	270	30 70
"	19	"	"	"	34	"	259	9 56

7-8 EDWARD VII., A. 1908.

No. 16.—REFUNDS OF REVENUE—Concluded.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1907.			\$ cts.	\$ cts.
Tobacco—Con.	Bollard, A. A.	April 19.	Toronto	Refunded under Revised Statutes, cap. 34, sec. 259.	0 66	
	McAlpin, W. A.	" 19.	"	" " " " " " " "	0 75	
	Dussault, F. X. Tobacco Factory, The	" 19.	Quebec.	" " " " " " " "	19 42	
	Henry, James	" 20.	Montreal.	" " " " " " " "	11 75	
	London & Cormack	" 20.	"	" " " " " " " "	1 55	
	Ateshian, Carnig	" 20.	"	" " " " " " " "	2 04	
	Walsh, A.	" 20.	"	" " " " " " " "	19 48	
	Morris & Co., Ltd., P.	" 20.	"	" " " " " " " "	21 73	
	Solomon, E.	" 20.	"	" " " " " " " "	15 17	
	Oriental Tobacco Co., The	" 20.	"	" " " " " " " "	19 23	
	Fortier, J. M., Ltd	" 20.	"	" " " " " " " "	22 94	
	Goldstein, B.	" 20.	"	" " " " " " " "	29 57	
	American Tobacco Co. of Canada, Ltd., The	" 20.	"	" " " " " " " "	1,696 91	
	Geo. F. Tuckett & Son Co., Ltd., The	" 20.	Hamilton.	" " " " " " " "	217 01	
	Geo. K. Tuckett & Son Co., Ltd., The	" 20.	"	" " " " " " " "	1 50	
	McDonald, R. D	" 20.	London.	" " " " " " " "	3 00	
	Macdonald, Sir Wm C.	" 20.	Montreal.	" " " " " " " "	283 90	
	Walsh, A.	" 24.	"	" " " " " " " "	100 00	
	Fortier, J. M., Ltd	" 24.	"	" " " " " " " "	1,058 70	
	McGowan, Geo. A.	" 24.	Kingston.	" " " " " " " "	353 60	
	Oberndorfer S.	" 24.	"	" " " " " " " "	165 40	
	Bollard, A.	" 24.	"	" " " " " " " "	63 70	
	Payne, J. B.	" 25.	Sherbrooke.	" " " " " " " "	194 60	
	Fair, T. J. & Co.	" 30.	Brantford.	" " " " " " " "	3 20	
		1906.				70,974 40
Officer's salary	Allen, Solomon	Sept. 18.	Brantford.	" " " " " " " "		300 00
				Loss refunded to Department by P. O. Dwyer on account of Malt.		185,947 03
						1 50
Weights and Measures	Harris, R. C.	Aug. 1.	Toronto	Total for Excise.		165,945 53
				Refunded under Revised Statutes, cap. 34, sec. 258.		1 83

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WEIGHTS AND MEASURES, GAS, ELECTRIC LIGHT AND LAW STAMPS.
No. 18.—STATEMENT showing amount of Revenue accrued during the nine months ended March 31, 1907.
D.R.

	Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps.	LAW STAMPS.				Totals.
				Supreme Court.	Exchequer Court.	Yukon Territorial Court.	Yukon Mining Court.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To amount of stamps destroyed or returned by distributors.	1,113 80	8 50						1,122 30
To commission allowed				70 00	136 75			206 75
To amount of stamps remaining in hands of distributors, March 31, 1907	63,006 08	44,252 30	39,387 95			10,573 75	2,210 00	164,423 08
To balance, being the revenue during the nine months ended March 31, 1907	54,790 90	31,892 00	21,883 05	1,330 00	2,698 25	2,750 00	200 00	115,494 20
Totals..	123,910 78	76,152 90	61,321 00	1,400 00	2,735 00	13,323 75	2,410 00	281,252 33

C.R.

By amount of stamps in the hands of distributors, July 1, 1906	64,178 78	44,102 90	42,208 50			10,287 65	2,067 25	162,814 98
By stamps issued by the Inland Revenue Department during the nine months ended March 31, 1907	59,732 00	32,050 00	19,112 50	1,400 00	2,735 00	3,065 10	342 75	118,437 35
Totals.....	123,910 78	76,152 90	61,321 00	1,400 00	2,735 00	13,322 75	2,410 00	281,252 33

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

W. J. GERALD,
Deputy Minister.

WEIGHTS AND MEASURES, FOR NINE MONTHS ENDED MARCH 31, 1907.

Dr.

No. 19 (A).—INSPECTION DIVISIONS in Account with Revenue.

Cr.

BALANCES DUE BY INSPECTORS, JULY 1, 1906.			Seizures and Penalties.	Totals.	DIVISIONS.	Stamps returned or destroyed.	Deposited to the Credit of the Receiver General.	BALANCES DUE BY INSPECTORS, MARCH 31, 1907.		Totals.
Stamps on hand.	Cash on hand.							Stamps on hand.	Cash on hand.	
\$	cts.	\$	\$	\$		\$	\$	\$	cts.	\$
1,968 75		4,753 00	13 20	6,726 95	Belleville	5 60	2,653 15	4,068 20		6,726 95
4,021 31		7,900 00		11,921 31	Hamilton		7,493 51	4,427 80		11,921 31
2,844 11		2,385 00		5,229 11	Ottawa	14 70	2,496 22	2,719 19		5,229 11
5,868 13		7,760 00		13,628 13	Toronto		7,568 45	6,068 08		13,628 13
3,396 45		11,490 00	20 00	14,906 45	Windsor		6,843 90	8,062 55		14,906 45
12,068 75		34,280 00	33 20	52,411 95	Ontario	20 30	27,044 23	25,347 42		52,411 95
22,266 10		7,425 00	46 50	29,727 60	Montreal		10,631 35	19,096 25		29,727 60
5,670 00	67 40	2,525 00		8,262 40	Quebec		3,116 45	5,145 95		8,262 40
3,527 98		1,090 00		4,617 98	St. Hyacinthe		1,938 72	2,679 26		4,617 98
1,703 70				1,703 70	Three Rivers		287 45	1,446 25		1,703 70
33,157 78	67 40	11,046 00	46 50	44,311 68	Quebec		15,943 97	28,367 71		44,311 68
1,238 96	36 09	1,900 00		3,175 05	St. John, N.B.		2,275 57	899 48		3,175 05
227 02		473 50		700 52	Cape Breton	3 50	454 20	243 58		700 52
515 41		872 50		1,387 94	Halifax		882 39	505 55		1,387 94
1,674 04		1,941 00		3,615 04	Pictou	1,090 00	311 43	2,213 61		3,615 04
2,416 50		3,287 00		5,703 50	New Scotia	1,063 50	1,648 02	2,961 98		5,703 50
568 28		600 00		1,168 28	Charlottetown, P.E.I.		397 36	790 92		1,168 28

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2,976 62	5,700 00	8,676 62	3,060 69	8,676 62
316 89	1,060 00	1,396 89	808 69	1,396 89
688 80	1,000 00	1,688 80	909 80	1,688 80
690 35	.....	835 00	.....	1,525 35	.....	981 40	.....	1,525 35
1,399 15	.....	1,836 00	.....	3,214 15	.....	1,791 20	.....	3,214 15
4,015 85	.....	.....	.....	4,015 85	.....	3,908 00	.....	4,015 85
.....	.....	.....	.....	124,093 97	.....	.....	.....	124,093 97
.....	.....	.....	.....	46 83	.....	.....	.....	46 83
64,178 78	103 49	59,732 00	79 79	124,047 14	1,113 80	69,006 06	.....	124,047 14

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1904.

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

WEIGHTS AND MEASURES, 1906-1907.

No. 19 (B).—DEPUTY INSPECTORS of the Old Divisions in Account with Revenue.

DR.

CR.

Balances due July 1, 1906. Cash on hand.	Totals.	Divisions.	Balances due March 31, 1907. Cash on hand.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
87 10	87 10	Essex	87 10	87 10
5 62	5 62	Hull, Quebec	5 62	5 62
92 72	92 72		92 72	92 72

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT.
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

WEIGHTS AND MEASURES, FOR NINE MONTHS ENDED MARCH 31, 1907.
No. 20 (A).—INSPECTION DIVISIONS in Account with Expenditures.

Dr.

Cr.

Amounts received from Department to meet expenditure.	DEDUCTIONS FROM SALARIES FOR		Totals.	DIVISIONS.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Totals.
	Superannuation.	Guarantee.			Salaries.	Special Assistance.	Seizures.	Rent.	Travelling Expenses.	Gondries.	
§ cts.	§ cts.	§ cts.	§ cts.		§ cts.	§ cts.	§ cts.	§ cts.	§ cts.	§ cts.	§ cts.
4,455 86	29 25	7 65	4,492 76	Belleville	2,537 46	320 88	...	269 58	1,052 19	312 65	4,492 76
5,612 89	12 03	9 75	5,634 17	Hamilton	4,161 46	257 35	...	...	1,139 12	76 24	5,634 17
4,380 02	11 25	9 15	4,400 42	Ottawa	3,527 25	...	...	62 52	747 01	63 64	4,400 42
4,690 07	11 97	8 10	4,710 14	Toronto	3,337 38	238 33	...	...	1,065 20	79 23	4,710 14
4,688 11	23 97	8 10	4,720 18	Windsor	3,374 76	...	13 30	...	1,169 28	172 84	4,720 18
23,826 45	88 47	42 75	23,957 67	Ontario	16,938 31	816 56	13 30	332 10	5,152 80	704 60	23,957 67
6,805 98	36 00	10 80	6,852 78	Montreal	4,574 79	597 57	...	380 25	1,131 97	168 20	6,852 78
6,848 23	40 86	13 05	6,902 14	Quebec	5,325 29	199 98	...	225 00	1,036 25	114 62	6,902 14
3,060 48	...	6 75	3,067 21	St. Hyacinthe	2,225 75	...	...	...	731 30	110 16	3,067 21
1,301 52	...	4 05	1,305 37	Three Rivers	1,199 97	...	...	...	77 60	27 80	1,305 37
18,015 99	76 86	34 65	18,127 50	Quebec	13,326 80	797 55	...	605 25	2,977 12	420 78	18,127 50
3,067 96	5 00	6 30	3,069 26	St. John, N.B.	2,157 50	270 21	...	...	595 01	46 54	3,069 26
936 87	...	2 70	939 57	Cape Breton	637 50	...	...	37 50	214 57	20 00	939 57
2,609 26	...	4 05	2,613 31	Halifax	1,274 94	599 94	...	225 00	403 41	110 02	2,613 31
1,443 81	14 97	4 05	1,462 83	Pictou	1,274 97	...	...	...	136 46	51 40	1,462 83
4,989 94	14 97	10 80	5,015 71	Nova Scotia	3,187 41	599 94	...	232 50	781 44	181 42	5,015 71
1,444 70	...	4 05	1,448 75	Charlottetown, P.E.I.	1,237 41	...	...	...	173 30	38 04	1,448 75

7-8 EDWARD VII., A. 1908

WEIGHTS AND MEASURES, FOR NINE MONTHS ENDED MARCH 31, 1907.

No. 20 (A).—INSPECTION DIVISIONS in Account with Expenditures—*Concluded*.

Dr.

Cr.

Amounts received from Department to meet Expenditures.	DEDUCTIONS FROM SALARIES FOR		Totals.	DIVISIONS.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Totals.
	Superannuation.	Guarantee			Salaries.	Special Assistance	Seizures.	Rent.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
4,602 40	3 03	9 45	4,614 88	Winnipeg	2,812 38	250 00	.....	.....	1,390 83	162 17	4,614 88
1,012 22	13 23	3 41	1,028 91	.. Calgary	749 91	.....	.....	.....	263 05	15 95	1,028 91
5,614 62	16 26	12 91	5,643 79	..... Manitoba and Alberta	3,562 29	250 00	.....	.....	1,653 38	178 12	5,643 79
1,406 80	.....	2 70	1,409 50	.. Nelson	675 00	.....	.....	131 00	568 90	34 60	1,409 50
2,177 07	.....	5 40	2,182 47	.. Vancouver	1,612 44	.....	.....	365 00	34 15	170 88	2,182 47
3,583 87	.....	8 10	3,591 97	..... British Columbia	2,287 44	.....	.....	498 00	603 05	205 48	3,591 97
976 37	.....	2 70	979 07	..... Dawson	749 97	.....	.....	.....	196 60	32 50	979 07
2,304 38	.....	.....	2,304 38	Chief Inspector	1,930 00	.....	.....	.....	342 30	12 08	2,304 38
2,200 88	.....	.....	2,200 88	General contingencies .....	.....	.....	.....	.....	.....	2,200 88	2,200 88
166 17	.....	.....	166 17	Metric system .....	.....	.....	.....	.....	.....	166 17	166 17
1,928 58	.....	.....	1,928 58	Printing .....	.....	.....	.....	.....	.....	1,928 58	1,928 58
354 36	.....	.....	354 36	Stationery .....	.....	.....	.....	.....	.....	354 36	354 36
228 15	.....	.....	228 15	Lithographing .....	.....	.....	.....	.....	.....	228 15	228 15
449 91	.....	.....	449 91	Provisional allowance .....	.....	.....	.....	.....	.....	449 91	449 91
69,142 33	201 56	122 26	69,466 15	..... Grand totals	46,397 13	2,734 26	13 30	1,696 85	12,478 00	7,147 61	69,466 15

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

WEIGHTS AND MEASURES, 1906-1907.

DR. No. 20 (B).—OLD INSPECTION DIVISIONS in Account with Expenditures. CR.

Balances due by sundry persons, July 1, 1907.	Totals.	Divisions.	Balances due by sundry persons, March 31, 1907.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
39 56	39 56	Essex.....	39 56	39 56
33 53	33 53	Waterloo.....	33 53	33 53
73 09	73 09	Ontario.....	73 09	73 09
0 33	0 33	Drummond.....	0 33	0 33
41 45	41 45	Laval.....	41 45	41 45
26 88	26 88	Montmorency.....	26 88	26 88
27 51	27 51	Richelieu.....	27 51	27 51
96 17	96 17	Quebec.....	96 17	96 17
24 00	24 00	Lunenburg, Nova Scotia.....	24 00	24 00
193 26	193 26	Totals.....	193 26	193 26

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

W. J. GERALD,
Deputy Minister.

No. 21.—GAS INSPECTION FOR NINE MONTHS ENDED MARCH 31, 1907.

Dr.

INSPECTION DISTRICTS in Account with Revenue.

Cr.

BALANCES DUE BY INSPECTORS, JULY 1, 1906.		Stamps issued.	Penalties.	Totals.	Districts.	Returned stamps.	Deposited to the credit of the Receiver Gen-eral.	BALANCES DUE BY INSPECTORS, MARCH 31, 1907.		Totals.
Stamps on hand.	Cash on hand.							Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,210 50	1,210 50	Barrie	.....	74 25	1,136 25	.....	1,210 50
1,271 25	1,271 25	Belleville	.....	189 75	1,081 50	.....	1,271 25
1,845 50	1,845 50	Berlin	.....	254 25	1,591 25	.....	1,845 50
624 25	275 00	.....	899 25	Brockville	.....	161 00	738 25	.....	899 25
259 00	100 00	.....	359 00	Cobourg	.....	107 75	251 25	.....	359 00
272 25	25 00	.....	297 25	Cornwall	.....	35 75	263 00	.....	297 25
2,032 25	2,032 25	Guelph	8 50	414 25	1,618 00	.....	2,032 25
3,312 50	6,700 00	.....	10,012 50	Hamilton	.....	7,307 00	2,705 50	.....	10,012 50
697 25	375 00	.....	1,072 25	Kingston	.....	463 50	608 75	.....	1,072 25
118 00	118 00	Listowel	.....	30 00	88 00	.....	118 00
1,860 00	2,075 00	25 00	3,960 00	London	.....	2,021 75	1,938 25	.....	3,960 00
405 25	405 25	Napanee	.....	49 50	355 75	.....	405 25
8,559 25	875 00	.....	9,434 25	Ottawa	.....	1,067 25	8,367 00	.....	9,434 25
352 50	352 50	Owen Sound	.....	153 00	299 50	.....	352 50
635 75	100 00	.....	735 75	Peterborough	.....	112 50	623 25	.....	735 75
604 25	604 25	Sarnia	.....	144 75	459 50	.....	604 25
1,104 25	150 00	.....	1,254 25	Stratford	.....	100 00	1,154 25	.....	1,254 25
3,873 05	6,750 00	.....	10,623 05	Toronto	.....	7,054 75	3,573 30	.....	10,623 05
.....	1,725 00	.....	1,725 00	Woodstock	.....	19 00	1,706 00	.....	1,725 00
29,062 05	19,150 00	25 00	48,237 05	Ontario	8 50	19,660 00	28,568 55	.....	48,237 05
2,684 50	7,960 00	.....	10,634 50	Montreal	.....	7,827 50	2,807 00	.....	10,634 50
1,104 25	1,375 00	.....	2,479 25	Quebec	.....	547 25	1,932 00	.....	2,479 25
364 50	364 50	Sherbrooke	.....	48 00	316 50	.....	364 50
949 75	150 00	.....	1,099 75	St. Hyacinthe	.....	31 50	1,068 25	.....	1,099 75
5,103 00	9,475 00	.....	14,578 00	Quebec	.....	8,454 25	6,123 75	.....	14,578 00

SESSIONAL PAPER No. 12

728 50	728 50	728 50	728 50	Fredericton	36 00	690 50	728 50
486 00	1,125 00	1,611 00	1,611 00	St. John	553 00	1,068 00	1,611 00
1,212 50	1,125 00	2,337 50	2,337 50	New Brunswick.	580 00	1,748 50	2,337 50
1,230 25		1,230 25	1,230 25	Halifax, N. S.	222 00	1,008 25	1,230 25
687 00		687 00	687 00	Charlottetown, P. E. I.	37 75	649 25	687 00
1,480 50	1,875 00	3,305 50	3,305 50	Winnipeg, Man.	1,786 75	1,568 75	3,305 50
689 25		689 25	689 25	Nanaimo.	57 00	612 25	689 25
943 00		943 00	943 00	New Westminster	75 00	868 00	943 00
3,094 00		3,094 00	3,094 00	Vancouver.	707 25	2,386 75	3,094 00
671 25	425 00	1,096 25	1,096 25	Victoria	878 00	718 25	1,096 25
5,377 50	425 00	5,802 50	5,802 50	British Columbia	1,217 25	4,585 25	5,802 50
4,102 80	32,050 00	25 00	76,177 80	Totals.	31,917 00	44,252 83	76,177 80

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

GAS INSPECTION FOR NINE

No. 22—INSPECTION DISTRICTS in

Dr.

Balances due by Inspectors, July 1, 1906.	Amounts received from Department to meet Expenditures.	DEDUCTIONS FROM SALARIES FOR			Totals.	DISTRICTS.
		Superannuation.	Retirement.	Guarantee.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
	71 65	1 50		2 70	75 85	Barrie.....
	487 43	5 28		4 86	497 57	Bellefille.....
	107 68			2 70	110 38	Berlin.....
	10 25				10 25	Brockville.....
	107 30	1 50		2 70	111 40	Cobourg.....
	98 30	1 50		2 70	97 50	Cornwall.....
	173 09	3 00		2 70	178 79	Guelph.....
	2,777 69	27 00		6 75	2,811 44	Hamilton.....
	363 65			2 70	366 35	Kingston.....
	142 70			2 70	145 40	Listowel.....
	1,512 04			3 75	1,515 79	London.....
	72 58				72 58	Napanee.....
	2,076 87			4 86	2,081 73	Ottawa.....
	241 05			2 70	243 75	Owen Sound.....
	181 37			2 70	184 07	Peterborough.....
	2 25				2 25	Sarnia.....
	154 80	3 00		2 70	160 50	Stratford.....
	3,205 09	25 53		6 75	3,237 37	Toronto.....
	21 11			0 38	21 49	Woodstock.....
	11,751 80	68 31		54 35	11,874 46	Ontario.....
	2,804 70			6 21	2,810 91	Montreal.....
	1,448 23	23 78		4 50	1,476 51	Quebec.....
	181 17	2 25		4 05	187 47	Sherbrooke.....
	73 65			1 35	75 00	St. Hyacinthe.....
	4,507 75	26 03		16 11	4,549 89	Quebec.....
	118 85			1 20	120 05	Fredericton.....
	891 86			2 70	894 56	St. John.....
	1,010 71			3 90	1,014 61	New Brunswick.....
12 88	1,681 47	1 47		5 40	1,688 34	Halifax.....
					12 88	Pictou.....
12 88	1,681 47	1 47		5 40	1,701 22	New Scotia.....
	334 80			2 70	337 50	Charlottetown, P. E. I.....
	835 35			4 86	840 21	Winnipeg, Man.....
	72 30			2 70	75 00	Nanaimo.....
	68 55		3 75	2 70	75 00	New Westminster.....
	351 35	4 50		2 70	358 55	Vancouver.....
	156 80	3 00		2 70	162 50	Victoria.....
	649 00	7 50	3 75	10 80	671 05	British Columbia.....
200 00	75 00				75 00	Chief Inspector.....
	1,105 82				200 00	General contingencies.....
	235 00				1,105 82	General expenditures.....
	297 75				235 00	Printing.....
	150 00				297 75	Stationery.....
	2 51				150 00	Lithographing.....
					2 51	Technical translation.....
212 88	22,636 96	108 31	3 75	98 12	23,055 02	Grand Totals.....

INLAND REVENUE DEPARTMENT, OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12
MONTHS ENDED MARCH 31, 1907.
Account with Expenditures.

CR.

EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Balances due by Inspectors, March 31, 1907.	Totals.
Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
75 00				0 85		75 85
337 47		131 25	27 40	1 45		497 57
75 00			24 20	11 18		110 38
				10 25		10 25
75 00			15 05	21 35		111 40
75 00				22 50		97 50
150 00			4 00	24 79		178 79
2,410 69		90 00	236 15	74 60		2,811 44
300 00		22 50		43 85		366 35
75 00		58 50		11 90		145 40
1,287 44			135 75	92 60		1,515 79
				72 58		72 58
1,312 47	405 00	300 00		64 26		2,081 73
150 00		93 75				243 75
112 50			18 30	3 27		134 07
				2 25		2 25
150 00				10 50		160 50
3,149 88			6 00	81 49		3,237 37
21 49						21 49
9,756 94	405 00	696 00	466 85	549 67		11,874 46
2,474 91		180 00	36 40	119 60		2,810 91
1,345 78		112 50	1 70	16 53		1,476 51
187 47						187 47
75 00						75 00
4,063 16		292 50	38 10	136 13		4,549 89
69 45			50 70	0 30		120 05
825 00			64 35	5 21		894 56
894 05			115 05	5 51		1,014 61
1,199 91		232 35	164 00	92 08		1,688 34
					12 88	12 88
1,199 91		232 35	164 00	92 08	12 88	1,701 22
337 50						337 50
771 46			58 00	10 75		840 21
75 00						75 00
75 00						75 00
225 00			69 85	63 70		358 55
150 00				12 50		162 50
525 00			69 85	76 20		671 05
75 00						75 00
					200 00	200 00
				1,105 82		1,105 82
				235 00		235 00
				297 75		297 75
				150 00		150 00
				2 51		2 51
17,643 02	405 00	1,220 85	911 85	2,661 42	212 88	23,055 02

W. J. GERALD, Deputy Minister.

ELECTRIC LIGHT INSPECTION, FOR NINE MONTHS ENDED MARCH 31, 1907.

Cr.

No. 23.—INSPECTION DISTRICTS in account with Revenue.

Dr.

BALANCES DUE BY INSPECTORS JULY 1, 1907.			Stamps issued to Inspecto	Regis- tration Fees accrued.	Totals.	Districts.	DEPOSITED TO THE CREDIT OF THE RECEIVER GENERAL.		BALANCES DUE BY INSPECTORS MARCH 31, 1907.		Totals.		
Stamps on hand.	Cash on hand.	Registration Fees.					Inspection Fees.	Stamps on hand.	Cash on hand.				
\$	cts.	\$	cts.	\$	cts.		\$	cts.	\$	cts.	\$	cts.	
3,395 00	...	475 00	438 75	4,308 75	Belleville...	438 75	705 75	3,163 25	...	4,308 75	...	4,308 75	...
2,196 25	...	1,675 00	217 50	4,088 75	Hamilton...	217 50	1,604 75	2,266 50	...	4,088 75	...	4,088 75	...
1,850 50	...	1,015 00	489 88	3,334 88	London...	489 88	1,184 00	1,681 50	...	3,334 88	...	3,334 88	...
7,420 25	...	625 00	350 00	8,395 25	Ottawa...	350 00	1,265 25	6,779 00	...	8,395 25	...	8,395 25	...
7,035 75	...	3,000 00	713 75	10,749 50	Toronto...	713 75	4,323 25	5,712 50	...	10,749 50	...	10,749 50	...
21,897 75	...	6,790 00	2,189 88	30,877 13	Ontario...	2,189 88	9,085 00	19,092 75	...	30,877 13	...	30,877 13	...
2,756 75	...	5,000 00	161 25	7,918 00	Montreal...	161 25	4,396 75	3,360 00	...	7,918 00	...	7,918 00	...
2,326 00	...	425 00	168 75	2,919 75	Quebec...	168 75	330 25	2,420 75	...	2,919 75	...	2,919 75	...
416 50	...	1,050 00	173 75	1,640 25	Sherbrooke...	173 75	154 50	1,312 00	...	1,640 25	...	1,640 25	...
1,169 75	108 75	1,278 50	St. Hyacinthe...	108 75	138 75	1,031 00	...	1,278 50	...	1,278 50	...
350 75	...	75 00	50 00	475 75	Three Rivers...	50 00	141 50	284 25	...	475 75	...	475 75	...
7,019 75	...	6,550 00	662 50	14,232 25	Quebec...	662 50	5,161 75	8,408 00	...	14,232 25	...	14,232 25	...
1,739 00	...	750 00	183 75	2,672 75	St. John, N.B.	183 75	923 50	1,555 50	...	2,672 75	...	2,672 75	...
2,708 25	...	422 50	333 75	3,464 50	Halifax, N.S.	333 75	750 75	2,380 00	...	3,464 50	...	3,464 50	...
209 50	30 00	329 50	Charlottetown, P.E.I.	30 00	37 25	262 25	...	329 50	...	329 50	...
2,085 75	...	2,200 00	356 25	4,642 00	Winnipeg, Man.	356 25	3,160 75	1,125 00	...	4,642 00	...	4,642 00	...
833 25	833 25	Calgary, Alta.	...	171 80	661 45	...	833 25	...	833 25	...
3,177 25	...	1,750 00	187 50	5,114 75	Vancouver...	187 50	2,150 75	2,776 50	...	5,114 75	...	5,114 75	...
1,088 00	...	650 00	48 75	1,786 75	Victoria...	48 75	491 50	1,265 50	...	1,786 75	...	1,786 75	...
4,275 25	...	2,400 00	236 25	6,911 50	British Columbia...	236 25	2,642 25	4,033 00	...	6,911 50	...	6,911 50	...

SESSIONAL PAPER No. 12

1,350 00	.....	.....	26 25	1,376 25	.....	Dawson.....	.....	.....	.....	1,350 00	.....	1,376 25
42,208 50	.....	19,112 50	4,018 13	65,339 13	.....	.....	.....	.....	.....	39,387 96	.....	65,339 13
.....	.....	.....	.....	27 88	.....	Grand totals.....	.....	.....	.....	.....	.....	27 88
.....	.....	.....	.....	.....	.....	Refunds, as per Statement No. 16.....	.....	.....	.....	11 00	.....	.....
.....	.....	.....	.....	65,311 25	.....	.....	.....	.....	.....	21,922 06	.....	65,311 25

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

ELECTRIC LIGHT INSPECTION, 1906-1907.

DR. No. 24.—[INSPECTION DISTRICTS in Account with Expenditures. CR.

Amounts received from Department to meet expendi- tures.	Guarantee.	Totals.	DISTRICTS.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.				
				Salaries.	Special Assistance.	Travelling Expenses.	Sundries.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
415 01	1 35	416 36	Belleville.....	90 84		261 45	64 07	416 36
47 65		47 65	Hamilton.....				47 65	47 65
327 35		327 35	London.....		80 00	242 15	5 20	327 35
154 95		154 95	Ottawa			154 95		154 95
2 00		2 00	Owen Sound.....				2 00	2 00
373 62		373 62	Toronto.....			348 70	24 92	373 62
72 50		72 50	Montreal.....			26 85	45 65	72 50
96 33		96 33	Quebec.....			20 65	75 68	96 33
49 80		49 80	Sherbrooke.....			30 55	19 25	49 80
315 00	1 35	316 35	St. Hyacinthe.....	225 00		89 15	2 20	316 35
414 00		414 00	Three Rivers.....	375 00		39 00		414 00
176 69		176 69	St. John.....			171 91	4 78	176 69
100 10		100 10	Halifax.....			94 80	5 30	100 10
44 84		44 84	Charlottetown.....			16 55	27 99	44 84
38 65		38 65	Victoria.....			34 50	4 15	38 65
55 10		55 10	Winnipeg.....			42 60	12 50	55 10
105 91	1 20	107 11	Calgary.....	101 16		5 95		107 11
372 24	2 70	374 94	Yukon	374 94				374 94
2,815 15		2,815 15	Chief Electr. Engineer	2,128 70	346 21	87 61	252 63	2,815 15
1,620 36		1,620 36	General Contingencies				1,620 36	1,620 36
301 93		301 93	Printing				301 93	301 93
44 92		44 92	Stationery.....				44 92	44 92
1 00		1 00	Technical translation.				1 00	1 00
7,945 10	8 60	7,951 70	..... Totals.....	3,295 64	426 21	1,667 67	2,562 18	7,951 70

W. J. GERALD,
Deputy Minister.INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

No. 25.—STATEMENT showing the Amounts voted, and the Expenditures authorized for each service for nine months ended March 31, 1907.

Services.	Grants.	Expenditures.	Over Expenditures.	Under Expenditures.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Minister's salary.....	5,250 00	5,250 00		
Departmental salaries..	37,107 50	36,215 01		892 49
" contingencies.....	5,250 00	5,159 20		90 80
Excise salaries.....	300,574 75	290,418 69		10,156 06
" contingencies.....	58,000 00	58,019 95	19 95	
Duty pay	6,300 00	6,292 05		7 95
" other than special survey.....	700 00	693 75		6 25
Preventive service.	9,000 00	8,586 21		413 79
Tobacco stamps	48,000 00	43,366 78		4,633 22
Commission to Customs officers.....	4,500 00	4,318 51		181 49
Tobacco stamps commission.....	100 00	5 49		94 51
L. A. Fréchette, translation.....	100 00	66 43		33 57
Provisional allowance	2,850 00	2,848 69		1 31
Methylated spirits.	43,000 00	42,607 33		392 67
Weights and measures, salaries.....	45,000 00	45,397 13	397 13	
" " contingencies.....	26,000 00	24,439 64		1,560 36
Gas and electric light, salaries.....	21,800 00	20,938 66		861 34
" " contingencies.....	10,000 00	9,851 67		148 33
Adulteration of food	22,000 00	21,777 33		222 67
Minor expenditure.....	500 00			500 00
Metric system.....	3,200 00	1,166 17		2,033 83
	649,232 25	627,418 69	417 08	22,230 64

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

7-8 EDWARD VII., A. 1908

Dr. No. 26.—STATEMENT showing the transactions in connection with the manufacture of Methylated Spirits for the nine months ended March 31, 1907. Ca.

Amounts.	Totals.	Amounts.	Totals.
£ cts.	£ cts.	£ cts.	£ cts.
To Stock on hand July 1, 1906, viz.— Wood Naphtha, 3,873.75 Proof Galls. = 2,280.31 Std. Galls. at \$1.29. Methylated Spirits, 4,781.52 Proof Galls. = 2,887.77 Std. Galls. viz.:— 2,154.43 Galls. No. 1 at \$1.10. 300.47 " No. 2 at \$1.50. 432.87 " Special at \$1.10. Alcohol, 2,467.45 Proof Galls. at 30c. Drums on hand, 88 at \$10 and 4 at \$1. Barrels, 148 at \$3.	8,318 52	By Cash received on account of Methylated Spirits, &c., viz.— Methylated Spirits, 70,642.38 Proof Galls. = 42,592.01 Std. Galls. = 2,739.68 Std. Galls. at 68 c. 10,504.27 " 70 c. 2,303.71 " 78 c. 11,120.41 " 80 c. 2,407.11 " 88 c. 5,971.08 " 90 c. 862.17 " \$1.00. 877.92 " \$1.08. 3,043.93 " \$1.10. 2,300.97 " \$1.25. 460.76 " \$1.50. Barrels, 1,340 at \$3, 11 at \$2.50, cans, 1 at \$2.40, 2 carboys, \$6. Drums, 131 at \$10, 101 at \$12 and 1 can, \$5.50. Received for freight.	42,664 80
2,941 60		1,862 85	
2,369 87		7,352 90	
450 66		1,796 82	
476 16		8,896 38	
740 23		2,118 20	
896 00		5,373 93	
444 00		862 17	
		948 16	
		3,348 29	
		2,876 16	
		691 13	
	547 10	4,055 90	
42 68		2,527 50	
470 42		1 07	
34 00		42,711 06	
		46 75	
			1,360 84
To Stock bought, entered in warehouse and not paid for until after March 31, 1907. Alcohol, 913.70 Proof Galls. at 10c. 4,293.55 " 25c. Wood Naphtha, 3,044 Proof Galls. = 1,798.31 Std. Galls. at \$1.29. Barrels, 76 at \$3, drums, 20 at \$12.	3,942 50		
		464 24	
		364 03	
		64 57	
		97 00	
		141 00	
	36,499 70	240 00	
To Disbursements for purchases, &c., viz. Alcohol, 3,422.09 Proof Galls. at 10c. 46,865 18 " 25c. 4,100.09 " 30c. Wood Naphtha, 20,911.72 Proof Galls. = 12,408.15 Std. Galls. viz.:—			12,538 67
			91 37

SESSIONAL PAPER No. 12

87 50 Std. Galla. at 80c.....	70 00	" 4,283.55	25 c.	1,065 89
12,410.65 " \$1.29.....	16,099 74	Wood Naphtha, 9,088.71 Proof Galla. = 5,431.94 Std. Galla., viz.....		
Barrels, 13 at \$2.50.....	32 50	87 50 Std. Galla. at 80 c.....		70 00
" 1,369 at \$3.....	4,107 00	5,344.44 " \$1.29.....		6,894 38
Drums, 112 at \$10.....	1,120 00	Methylated Spirits, 6,396.38 Proof Galla. = 3,826.78 Std. Galla., viz.....		
" 136 at \$12.....	1,632 00	2,481.23 Std. Galla. No. 1 at 70 c.....		1,736 86
Add amount overpaid.....	387 43	1,010.60 " No. 2 at 80 c.....		808 45
		383.96 " Special at 70 c.....		263 74
Less Freight.....	36,597 19	Barrels, 164 at \$3.....		492 00
	97 47	Drums, 65 at \$12.36 at \$10, 4 at \$4.....		1,146 00
		Amount to be refunded.....		387 43
To other expenses as follows.....	6,107 63	Material used in manufacture—		
Rent.....	600 00	Wood Naphtha, 18,730.50 Proof Galla. = 11,142.83 Std. Galla.		
Salaries.....	3,837 29	Alcohol, 56,854.81 Proof Galla.		
Retirement.....	75 03	Barrels destroyed, 29.		
Freight.....	1,340 39			
Stationery.....	15 54			
Printing.....	23 45			
Sundries including rent of motor power, fuel, &c.....	715 93			
Manufactured during the year:—				
Methylated Spirits—				
73,468.78 Proof galla. = 44,291.01 Std. galla.				
1 barrel excess				
package 67.08 " = 40 51				
(1 barrel). 73,525.86 " = 44,331.52				
Net profit.....				
	1,496 29	Total.....		56,901 74
	56,901 74			

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

APPENDIX A

STATISTICS

7-8 EDWARD VII., A. 1908

APPENDIX A.—SPIRITS.

No. 1.—RETURN of Manufactures for the nine months ended March 31, 1907.

DIVISIONS.	LICENSEES.		GRAIN, &C., TAKEN FOR USE.								USED IN SPIRITS PRODUCED.		Proof Spirits Manufactured.	Duty Collected on Deficiencies and Assessments.		Total Duty Collected ex-Manufactory including License Fees.	
	No.	Fees.	Male.	Indian Corn.	Rye.	Oats.	Wheat.		Molasses.	Totals.		Grain.		Molasses.	Galls.		\$ cts.
							Lbs.	Lbs.		Lbs.	Lbs.						
Belleville, Ont.	1	187 50	346,756	3,126,480	75,460	...	* 13,104	...	...	...	3,410,600	...	190,513 10	...	59 88	187 50
Guelph "	1	187 50	351,500	4,446,100	608,190	47,810	292,000	...	...	...	5,636,400	...	329,435 66	...	113 77	301 27
Hamilton "	1	187 50	167,090	2,826,886	122,925	23,870	678,430	...	...	...	3,819,200	...	226,540 98	...	...	187 50
Perth "	2	375 00	277,359	...	...	...	...	...	...	...	277,359	...	14,676 47	...	...	375 00
Prescott "	1	187 50	158,480	3,192,240	682,640	16,980	11,660	...	...	...	3,862,000	...	239,968 97	...	...	187 50
Toronto "	2	375 00	1,301,370	15,545,160	3,131,730	111,900	...	12,639,175	...	...	32,739,335	...	1,730,018 08	...	4,306 78	8,587 88
Windsor "	1	187 50	2,453,910	20,073,000	4,017,710	169,900	1,153,600	...	...	...	27,363,462	...	1,606,706 91	...	...	187 50
Totals.	9	1,687 50	5,056,465	49,209,865	8,538,655	370,460	* 13,104 2,135,030	12,639,175	...	...	77,963,414	...	4,339,758 16	...	4,366 66	9,984 15
Joliette, Que.	1	†	1,043,225	1,149,000	1,168,675	...	57,050	...	...	...	3,415,200	...	170,756 80	...	...	...
Montreal "	1	187 50	13,469	...	...	10,480	...	5,190,647	...	...	23,949	...	311,464 33	...	...	187 50
Quebec "	1	187 50	84,975	683,460	90,515	...	...	...	...	...	844,950	...	39,390 83	...	...	187 50
St. Hyacinthe	1	187 50	136,062	1,714,100	256,000	...	...	...	...	...	2,092,252	...	182,250 45	...	...	187 50
Totals.	4	563 50	1,277,731	3,546,650	1,515,190	10,480	57,050	5,190,647	...	...	6,376,351	...	653,802 41	...	...	563 50
Vancouver, B.C.	1	187 50	53,150	...	15,995	7,630	1,056,865	...	...	...	1,081,640	...	67,768 93	...	108 26	393 17
Grand Totals	14	2,437 50	6,387,346	52,756,515	10,060,840	388,570	* 13,104 3,249,605	17,829,822	...	...	71,130,408	...	5,061,389 50	...	4,474 91	10,939 82

† Fee paid last year. * Barley.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A.—Continued—SPIRITS.

No. 2.—COMPARATIVE STATEMENT of Manufactures for the Fiscal Year ended June 30, 1906 and the nine months ended March 31, 1907.

PROVINCES.	LICENSEES.		GRAIN, &c., TAKEN FOR USE.								TOTALS.		USED IN SPIRITS PRODUCED.		Proof Spirits Manufactured.	Duty Collected ex-Manufactories and Assessments.	Total Duty d Collected ex-Manu- factory, including License Fees.
	No.	Fees.	Male.	Indian Corn.	Rye.	Oats.	Wheat.	Molasses.	Lbs.	Lbs.	Grain.	Molasses.					
1906.		\$														\$ cts.	\$ cts.
Ontario	9	2,125 00	6,701,160	74,148,343	16,690,244	505,870	626,368				98,480,095			5,818,289 68	3,764 81	7,153 55	9,278 55
Quebec	3	687 50	1,469,921	3,168,560	1,840,232		31,218	7,732,144			6,507,531	7,732,144		803,775 01			687 50
Brit. Columbia	1	250 00	80,663	221,915	38,498	12,215	1,548,404				1,901,695			121,179 15			250 00
Totals	13	3,062 50	8,251,734	77,538,818	18,568,974	518,085	2,206,990	7,732,144			106,889,321	7,732,144		6,743,243 84	3,764 81	7,153 55	10,216 05
1907.																	
Ontario	9	1,637 50	5,056,465	49,209,865	8,538,655	370,460	2,135,690	12,639,175			63,672,417	12,639,175		4,339,758 16	4,366 66	8,296 65	9,984 15
Quebec.	4	562 50	1,277,731	3,546,650	1,515,190	10,480	57,060	5,190,647			6,376,351	5,190,647		663,962 41			562 50
Brit. Columbia	1	187 50	53,150		15,995	7,630	1,056,865				1,061,640			67,763 93	108 25	205 67	393 17
Totals .. .	14	2,437 50	6,387,346	52,756,515	10,069,840	388,570	3,249,606	17,829,822			71,130,408	17,829,822		5,061,389 50	4,474 91	8,502 32	10,939 82

* Barley.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.W. J. GERALD,
Deputy Minister.

7-3 EDWARD VII., A. 1906

APPENDIX A.—Continued—SPIRITS.

No. 3.—STATEMENT showing the transactions in the Distilleries in the

DIVISIONS.	In Process, including Deficiencies, brought forward.	Manufactured, including sur- pluses.	RETURNED TO DISTILLERY FOR REDISTILLATION.		Received from other sources, Duty Paid.
			In Bond.	Duty Paid.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Belleville, Ont.....	2,411 60	190,513 10	221 85		2,544 85
Guelph "	30,001 81	329,435 63	135 76		*75 61 1,512 58
Hamilton "	907 35	226,540 98	65,634 73		548 63
Perth "	129 61	14,676 47			
Prescott "	39,547 25	239,868 97	316 43		1,406 09
Toronto "	17,474 20	1,730,016 08	524,650 26	138 22	2,660 69
Windsor "	67,622 08	1,606,706 91	416,128 89		723 84
Totals.....	158,063 85	4,339,758 16	1,007,087 92	138 22	*75 61 9,396 68
Joliette, Que.....	3,495 27	170,756 80			
Montreal "	34,148 22	311,464 33			
Quebec "		30,390 83			
St. Hyacinthe, Que... ..	13,704 89	132,250 45			387 16
Totals .. .	51,348 38	653,862 41			387 16
Vancouver, B.C.....	10,344 86	67,768 93	47 68		448 80
Grand Totals.....	219,777 09	5,061,889 50	1,007,135 60	138 22	*75 61 10,232 64

* In bond.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

Dominion of Canada during the nine months ended March 31, 1907.

Totals.	Warehoused.	Fusel Oil written off.	Deficiencies on which duty was collected.	In Process, including Deficiencies, carried forward.	Totals.
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
195,691 40	141,419 96	2,411 60	.....	51,859 84	195,691 40
361,161 41	323,688 39	1,994 26	59 88	35,418 88	361,161 41
293,721 69	266,340 35	527 47	.....	26,853 87	293,721 69
14,806 08	14,484 86	.....	.....	321 22	14,806 08
281,138 74	265,001 95	1,345 59	.....	14,791 20	281,138 74
2,274,939 45	2,211,119 43	7,939 38	4,306 78	51,573 86	2,274,939 45
2,093,081 67	2,001,776 50	1,139 69	.....	90,165 48	2,093,081 67
5,514,540 44	5,233,831 44	15,357 99	4,366 66	270,984 35	5,514,540 44
174,252 07	163,723 22	.....	.....	10,528 85	174,252 07
345,612 55	307,125 31	17,287 60	.....	21,199 64	345,612 55
39,390 83	33,505 15	.....	.....	5,885 68	39,390 83
146,342 50	126,556 32	.....	.....	19,786 18	146,342 50
705,597 95	630,910 00	17,287 60	.....	57,400 35	705,597 95
78,610 27	65,781 10	346 04	106 25	12,374 88	78,610 27
6,298,748 66	5,920,522 54	32,991 63	4,474 91	340,759 58	6,298,748 66

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX A.—Continued—SPIRITS.

DR.

No. 4.—WAREHOUSE RETURN

Remaining in Warehouse from last year.	Warehoused	Imported.	Received from other Divisions.	Totals.	DIVISIONS.	Entered for Consumption.	
Galls.	Galls.	Galls.	Galls.	Galls.		Galls.	\$ cts.
759,524·07	141,419·96		44,484·10	945,428·13	Belleville, Ont.	62,699·74	119,129 60
6,523·83			18,614·11	25,137·94	Brantford "	14,886·06	28,283 67
323·13			3,037·09	3,360·22	Cornwall "	2,921·25	5,550 42
1,223,688·05	323,688·39		36,723·35	1,584,099·79	Guelph "	201,243·42	379,798 00
765,797·81	266,340·35		96,313·11	1,128,451·27	Hamilton "	117,333·06	222,381 99
5,211·76			38,973·66	44,185·42	Kingston "	30,911·45	58,734 97
4,659·10			31,388·80	36,047·90	London "	30,372·15	57,709 22
33,745·98			132,011·80	165,757·78	Ottawa "	127,892·98	243,142 16
3,780·19			59,453·24	63,233·43	" Govt. Wse. "		
			77·00	77·00	" Dept. Lab. "		
94·52				94·52	Owen Sound "	94·52	181 56
97,758·99	14,484·86		46,981·81	159,225·66	Perth "	52,005·20	98,415 15
7,190·22			18,178·81	25,369·03	Peterboro' "	18,315·54	34,806 73
5,314·59			20,832·77	26,147·36	Port Arthur "	19,186·83	36,472 87
1,115,884·70	265,001·95	143,745·07	5,903·40	1,530,535·12	Prescott "	26,673·20	93,803 24
694·22			4,584·45	5,278·67	St. Catharines "	4,493·47	8,537 82
2,048·73			12,832·22	14,880·95	Stratford "	13,520·02	25,690 47
4,519,011·19	2,211,119·43		159,360·82	6,889,491·44	Toronto "	391,831·30	738,872 38
6,150,902·71	2,001,776·50		50,034·46	8,202,713·67	Windsor "	182,112·72	344,188 30
14,702,153·79	5,223,831·44	143,745·07	779,785·00	20,849,515·30	.. Totals	1,296,492·91	2,495,698 55
495,820·83	163,723·22		9,131·81	668,675·86	Joliette, Que.	13,118·69	24,998 26
1,178,549·62	307,125·31	*25·80	657,546·62	2,143,247·35	Montreal "	769,740·17	1,458,094 35
37,510·79	33,505·15		204,982·11	275,998·06	Quebec "	183,021·77	347,945 02
247,724·97	126,556·32		65,137·66	439,418·95	St. Hyacinthe "	57,481·31	109,305 33
6,677·74		13,579·78	73,577·94	93,836·46	Sherbrooke "	66,284·23	130,838 92
8,526·45			27,692·00	36,218·45	Three Rivers "	31,422·26	59,753 82
1,974,810·40	630,910·00	25·80 13,579·78	1,038,063·14	3,657,394·12	.. Totals	1,121,068·43	2,130,935 70
17,321·93			76,646·92	93,968·85	St. John, N.B.	68,303·67	129,790 77
6,388·31			27,878·95	34,267·26	Halifax, N.S.	22,544·95	42,856 39
802·82			5,830·81	6,633·63	Pictou "	5,894·56	11,211 62
7,191·13			33,709·76	40,900·89	.. Totals	28,439·51	54,068 01
68,368·25			363,448·06	431,816·31	Winnipeg, Man	320,830·88	609,501 79
14,246·35			69,430·46	83,676·81	Calgary, Alta.	59,770·07	113,580 73
220,288·72	65,781·10		97,465·55	383,535·37	Vancouver, B.C.	85,365·10	162,201 43
17,758·41			56,639·61	74,398·02	Victoria "	49,700·04	94,434 35
238,047·13	65,781·10		154,105·16	457,933·39	.. Totals	135,065·14	256,635 78
3,668·15			2,440·20	6,108·35	Dawson, Y.T.	3,468·84	6,590 83
8,612·54				8,612·54	Sundries		
17,034,419·67	5,920,522·54	*25·80 157,324·85	2,517,633·70	25,629,926·56	.. Grand Totals.	3,033,439·45	5,796,802 16

* Seizure.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

for the nine months ended March 31, 1907.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remainnig in Warehouse.	Totals.
To other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other.				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
142,823·13	221·85	3,670·11	2,440·12	391·00	4,147·84	733,182·18	945,428·13
						6,104·04	25,137·94
						438·97	3,360·22
63,410·10	135·76	23,960·72	1,297·38	33,661·99		1,260,370·42	1,584,099·79
95,598·91	65,634·73	6,195·06	184·76	1,862·28	18,290·99	823,351·48	1,128,451·27
				40·23	7,268·31	5,965·41	44,185·42
90·00				34·98		5,550·77	36,047·90
588·30			196·80		3,622·63	33,457·07	165,757·78
					156,854·81	6,378·62	63,233·43
			77·00				77·00
							94·52
3,708·35		436·32		3·33		103,072·46	159,225·66
320·40						6,733·09	25,369·03
						6,960·53	26,147·36
217,849·92	316·43	4,615·28	1,209·97	1,357·33	143,745·07	1,134,767·92	1,530,535·12
						785·20	5,278·67
						1,360·93	14,850·95
864,980·95	524,650·26	17,178·50	3,353·90	6,043·60	82,506·74	4,998,946·19	6,889,491·44
688,002·59	416,128·89	53,025·35	778·52	255,333·00		6,607,332·60	8,202,713·67
2,077,372·65	1,007,067·92	109,101·34	9,538·45	298,727·76	56,854·81	15,734,757·88	20,849,515·30
					259,581·58		
139,843·35		665·10				515,048·52	668,675·86
224,862·52		3,633·01		374·21	37,360·08	1,107,277·36	2,143,247·35
400·97			1,108·35		14,423·09	77,043·87	275,998·05
52,867·22		708·50	428·21		16,454·65	311,479·06	439,418·95
					18,903·54	8,647·69	93,835·46
						4,796·19	36,218·45
417,974·26		5,006·61	1,536·56	374·21	87,141·36	2,024,292·69	3,657,394·12
236·69				55·83	9,424·82	15,947·84	93,968·85
5,027·90				177·86		6,516·55	34,267·26
						739·07	6,633·63
5,027·90				177·86		7,255·62	40,900·89
11,970·51				40·44	10,844·48	88,130·00	431,816·31
						23,906·74	83,676·81
4,517·22	47·68	487·74		84·99	5,055·27	287,977·37	383,535·37
534·47				4,067·08		20,106·43	74,398·02
5,051·69	47·68	487·74		4,142·07	5,055·27	308,083·80	457,933·39
				75·35		2,564·16	6,108·35
						8,612·54	8,612·54
2,517,633·70	1,007,135·60	114,595·69	11,075·01	303,593·52	156,854·81	18,213,551·27	25,629,926·56
					372,047·51		

† This amount includes \$47,197·46 collected on Imported Spirits used in bonded factories, at 30c. per gallon.

‡ Used in the manufacture of Methylated Spirits at the Government Warehouse, Ottawa.

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX A.—Continued—SPIRITS.

DR.

No. 5.—COMPARATIVE STATEMENT of Warehouse Returns for

Remaining in Warehouse from last year.	Ware- housed.	Imported.	Received from other Divisions.	Totals.	Provinces.	Entered for Consumption.	
Galls.	Galls.	Galls.	Galls.	Galls.	1906.	Galls.	\$ cts.
12,697,070·47	6,961,543·09	200,788·53	973,501·08	20,832,903·17	Ontario	1,485,025·89	2,866,941·92
1,588,033·08	801,967·35	{ 116·20 38,675·46	1,402,641·69	3,831,533·78	Quebec.....	1,378,674·35	2,623,134·52
15,127·55	.....	.....	93,587·71	108,715·26	New Brunswick.	81,339·17	154,562·54
8,292·58	.....	.....	38,042·76	46,535·34	Nova Scotia ..	34,420·63	65,421·36
51,682·56	.....	.....	374,565·36	426,247·92	Manitoba	346,584·39	658,080·11
11,112·45	.....	.....	60,890·54	72,002·99	Alberta	57,717·04	109,673·91
132,027·82	115,455·80	.....	169,255·60	416,739·22	B. Columbia....	155,723·36	295,904·43
2,205·10	.....	.....	7,760·67	9,965·67	Yukon Territory	6,297·52	11,965·24
8,612·54	.....	.....	.....	8,612·54	Sundries.....	.....	.....
14,514,164·15	7,878,966·24	{ *16·20 239,463·99	3,120,245·31	25,752,855·89	Totals	3,545,785·35	6,785,684·03
1907.							
14,702,153·79	5,223,831·41	143,745·07	779,785·00	20,849,515·30	Ontario.....	1,296,492·91	2,495,696·55
1,974,810·40	630,910·00	{ 25·80 13,579·78	*1,038,068·14	3,657,394·12	Quebec.....	1,121,068·43	2,130,935·70
17,321·93	.....	.....	76,646·92	93,968·85	New Brunswick.	66,303·67	129,790·77
7,191·13	.....	.....	33,709·76	40,900·89	Nova Scotia ..	28,439·51	54,068·01
68,368·25	.....	.....	363,448·06	431,816·31	Manitoba	320,830·88	609,501·79
14,246·35	.....	.....	69,430·46	83,676·81	Alberta.....	59,770·07	113,580·73
238,047·13	65,781·10	.....	154,105·16	457,933·39	B. Columbia....	135,065·14	256,635·78
3,668·15	.....	.....	2,440·20	6,108·35	Yukon Territory	3,468·84	6,590·83
8,612·54	.....	.....	.....	8,612·54	Sundries.....	.....	.....
17,034,419·67	5,920,522·54	{ 25·80 157,324·85	*2,517,633·70	25,629,926·56	Totals	3,033,439·45	5,796,802·16

‡Seizure

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

the Fiscal Year ended June 30, 1906, and the nine months ended March 31, 1907. CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other.				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
2,719,361·19	1,118,526·68	124,004·37	12,626·88	275,173·84	{ 163,684·95 332,345·58 }	14,702,153·79	20,832,903·17
374,816·87	41·27	4,428·42	619·21	122·49	97,620·77	1,974,810·40	3,831,333·78
795·72				14·98	9,243·46	17,321·93	108,715·26
4,519·00				204·58		7,191·13	46,335·34
8,418·77				18·05	2,858·46	68,368·25	426,247·92
39·60						14,246·35	72,002·99
12,294·16			68·91	2,371·48	8,231·18	238,047·13	416,739·22
						3,668·15	9,965·67
						8,612·54	8,612·54
3,120,245·31	1,118,567·95	128,432·79	13,315·00	277,905·42	{ 163,684·95 450,499·45 }	17,034,419·67	25,752,855·89
2,077,372·65	1,007,087·92	109,101·34	9,538·45	298,727·76	{ *56,854·81 259,581·58 }	15,734,757·88	20,849,515·
417,974·28		5,006·61	1,536·56	374·21	87,141·36	2,024,292·69	3,657,394·1
236·69				55·83	9,424·82	15,947·84	93,968·85
5,027·90				177·86		7,255·62	40,900·89
11,970·51				40·44	10,844·48	88,130·00	431,816·31
						23,906·74	83,676·81
5,051·69	47·68	48·74		4,142·07	5,055·27	308,083·80	457,933·39
				75·35		2,564·16	6,108·35
						8,612·54	8,612·54
2,517,633·70	1,007,135·60	114,565·69	11,075·01	303,593·52	{ *56,854·81 372,047·51 }	18,213,551·27	25,629,926·56

†Used in the manufacture of Methylated Spirits at the Government Warehouse, Ottawa.

	1906.	1907.
Total duty collected ex-manufactory and ex-warehouse.....	\$ 6,792,837 58	\$ 5,805,304 48
License fees.....	3,062 50	2,437 50
	<u>\$ 3,795,900 08</u>	<u>\$ 5,807,741 98</u>

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX A.—Continued.—MALT.

No. 6.—RETURN of Manufactures for the nine months ended March 31, 1907.

DIVISIONS.	LICENSEES.		Grain Steeped.	Grain used in Malt Produced.	MALT.		Total Duty Collected ex-manufactory, including License Fees.
	No.	Fees.			Manufactured.	Warehoused.	
		\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Belleville, Ont.....	1	37 50	291,396	273,586	209,594	209,994	37 50
Brantford, ".....	1	37 50	416,003	390,517	314,636	314,636	37 50
Guelph, ".....	5	450 00	5,816,976	5,489,597	4,388,674	4,388,674	450 00
Hamilton, ".....	2	262 50	4,719,137	4,412,717	3,553,554	3,553,554	262 50
Kingston, ".....	1	37 50	340,540	298,879	239,430	239,430	37 50
London, ".....	3	337 50	5,278,317	4,893,746	3,842,460	3,842,460	337 50
Ottawa, ".....	1	75 00	684,140	645,000	510,820	510,820	75 00
Owen Sound, Ont....	1	150 00	2,888,420	2,813,420	2,231,748	2,231,748	150 00
Perth, ".....	2	75 00	292,607	272,407	224,720	224,720	75 00
Peterborough, "....	2	187 50	1,858,945	1,839,185	1,436,293	1,436,293	187 50
Prescott, ".....	4	225 00	1,277,480	1,170,800	912,923	912,923	225 00
St. Catharines, "....	2	75 00	587,793	534,158	426,630	426,630	75 00
Stratford, ".....	1	150 00	6,331,000	5,957,000	4,727,700	4,727,700	150 00
Toronto, ".....	10	1,050 00	18,316,369	16,927,100	13,181,698	13,181,698	1,050 00
Windsor ".....	1	150 00	3,792,000	3,552,000	2,909,740	2,909,740	150 00
Totals.....	37	3,300 00	52,891,173	49,469,662	39,111,020	39,111,020	3,300 00
Montreal, Que.....	4	600 00	32,407,710	31,353,310	25,011,438	25,011,438	600 00
Quebec, ".....	1	112 50	1,132,325	1,031,766	822,074	822,074	112 50
Totals.....	5	712 50	33,540,035	32,385,076	25,833,512	25,833,512	712 50
Halifax, N.S.....	1	112 50	542,801	487,784	389,026	389,026	112 50
Winnipeg, Man.....	3	412 50	13,916,966	13,345,796	10,832,508	10,832,508	412 50
Calgary, Alta.....	4	300 00	3,964,325	3,707,155	3,005,638	3,005,638	300 00
Victoria, B.C.....	1	37 50	649,648	650,615	510,807	510,807	37 50
Grand Totals..	51	4,875 00	105,504,938	100,046,088	79,682,511	79,682,511	4,875 00

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A.—Continued—MALT.

No. 7.—COMPARATIVE STATEMENT of Manufactures for the Fiscal Year ended June 30, 1906, and the nine months ended March 31, 1907.

PROVINCES.	LICENSES.		Grain Steeped.	Grain used in Malt produced.	MALT.		Total Duty collected ex Manufactory, including License Fees.
	No.	Fees.			Manufactured.	Warehoused.	
1906.		\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Ontario.....	37	4,350 00	.....	62,474,529	49,332,252	49,332,252	4,350 00
Quebec.....	5	950 00	.....	43,366,129	34,803,081	34,803,081	950 00
Nova Scotia.....	1	150 00	.....	631,626	503,468	503,468	150 00
Manitoba.....	3	450 00	.....	2,676,590	2,174,002	2,174,002	450 00
Alberta.....	4	400 00	.....	3,534,481	2,864,867	2,864,867	400 00
British Columbia...	1	50 00	.....	519,386	411,903	411,903	50 00
Totals.....	51	6,350 00	.....	113,202,741	90,089,573	90,089,573	6,350 00
1907.							
Ontario.....	37	3,300 00	52,891,173	49,469,662	39,111,020	39,111,020	3,300 00
Quebec.....	5	712 50	33,540,035	32,385,076	25,838,512	25,838,512	712 50
Nova Scotia.....	1	112 50	542,801	487,734	389,026	389,026	112 50
Manitoba.....	3	412 50	13,916,956	13,345,796	10,832,508	10,832,508	412 50
Alberta.....	4	300 00	3,964,325	3,707,155	3,005,638	3,005,638	300 00
British Columbia...	1	37 50	649,648	650,615	510,807	510,807	37 50
Totals.....	51	4,875 00	105,504,938	100,046,088	79,682,511	79,682,511	4,875 00

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1906

APPENDIX A.—Continued.—MALT.

DR.

No. 8.—WAREHOUSE RETURN for

Remaining in Warehouse from last year.	Warehoused	Increases.	Received from other Divisions.	Imported.	Totals.	DIVISIONS.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	
39,129	209,994	2,132	399,815	.....	651,070	... Belleville, Ont.....
196,933	314,636	5,966	285,600	5,000	808,135	... Brantford "
2,424,266	4,888,674	68,906	1,672,270	.....	8,554,108	... Guelph "
1,184,618	3,553,554	44,273	168,000	.....	4,950,445	... Hamilton "
196,612	239,400	5,642	160,000	.....	660,684	... Kingston "
2,562,710	3,842,400	46,724	134,230	1,359	6,587,483	... London "
231,300	510,820	11,900	283,868	.....	1,037,888	... Ottawa "
1,061,800	2,231,748	.....	488,570	.....	3,771,618	... Owen Sound "
87,943	224,720	1,826	467,000	.....	781,489	... Perth "
634,575	1,436,293	46,583	116,000	.....	2,233,451	... Peterborough "
46,960	.....	.....	200,000	.....	245,960	... Port Arthur "
520,133	912,923	10,684	.....	.....	1,443,740	... Prescott "
196,490	426,630	4,696	540,000	.....	1,167,816	... St. Catharines "
1,773,012	4,727,700	26,146	528,000	.....	7,064,858	... Stratford "
7,443,088	13,181,698	210,690	2,181,200	22,500	23,039,176	... Toronto "
2,606,180	2,909,740	22,206	385,000	2,205	5,928,330	... Windsor "
21,196,241	39,111,020	508,373	8,009,553	31,064	68,856,261	... Totals.....
47,886	.....	15,687	1,027,000	.....	1,090,073	... Joliette, Que.....
9,509,802	26,011,438	137,442	253,317	7,400	34,919,399	... Montreal "
40,000	822,074	.....	2,960,034	.....	3,812,108	... Quebec "
53,400	.....	.....	130,000	.....	130,000	... St. Hyacinthe "
.....	.....	.....	890,000	.....	933,400	... Sherbrooke "
9,650,588	26,833,512	153,129	5,240,351	7,400	40,884,980	... Totals.....
80,000	.....	.....	1,200,000	.....	1,280,000	... St. John, N.B.....
42,942	389,026	1,534	2,068,800	.....	2,492,302	... Halifax, N.S.....
807,682	10,832,508	4,561	214,000	95,969	11,954,710	... Winnipeg, Man.....
469,402	3,005,638	6,425	878,000	59,865	4,419,330	... Calgary, Alta.....
268,596	.....	.....	1,874,180	667,448	2,810,223	... Vancouver, B.C.....
45,779	510,807	.....	520,000	110,443	1,187,029	... Victoria, B.C.....
314,374	510,807	.....	2,394,180	777,891	3,997,252	... Totals.....
57,434	.....	.....	.....	84,136	141,570	... Dawson, Y.T.....
32,618,663	79,682,511	674,022	19,994,884	1,056,315	134,026,396	... Grand Totals...

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

the nine months ended March 31, 1907.

CR.

Entered for Consumption at 1½ and 2½ cents per lb.			Removed to other Divisions.	Exported.	Free.	Written off.	Remaining in Warehouse.	Totals.
Lbs.	\$	cts.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.
507,047	7,605	71					144,023	651,070
624,981	9,424	71					183,154	808,135
4,807,422	72,111	33	542,000			108	3,204,578	8,554,108
3,081,060	46,215	90	435,600				1,433,785	4,950,445
358,608	5,380	47					241,986	600,684
3,945,543	59,183	46					2,641,940	6,587,483
690,236	10,353	54					347,652	1,037,888
807,042	12,106	65	1,399,684	172,800			1,392,092	3,771,618
343,100	5,146	50			277,359	14,353	146,677	781,489
941,939	14,129	09	520,000				771,512	2,233,451
205,960	3,089	40					40,000	245,960
847,654	12,714	82					596,086	1,443,740
1,024,736	15,371	04					143,080	1,167,816
1,400,240	21,003	60	3,681,170				1,973,448	7,054,858
13,000,162	195,227	43	1,076,000				8,963,014	23,039,176
3,092,805	46,396	28			1,070,000		1,765,525	5,928,330
35,678,625	535,458	93	7,554,454	172,800	1,347,359	14,461	23,988,552	68,856,251
					1,043,225		46,848	1,090,073
14,261,195	213,991	93	8,808,250	130,750			11,719,204	34,919,399
3,772,108	56,581	51					40,000	3,812,108
130,000	1,950	00						130,000
863,700	12,955	50					69,700	933,400
19,027,003	285,478	94	8,808,250	130,750	1,043,225		11,875,752	40,884,980
1,160,000	17,400	00					120,000	1,280,000
2,253,192	33,797	88					239,110	2,492,302
4,655,748	69,836	22	3,526,000				3,772,962	11,954,710
2,758,476	41,377	20	6,180			17,530	1,637,144	4,419,330
2,427,391	36,410	82					382,832	2,810,223
1,147,029	17,205	41					40,000	1,187,029
3,574,420	53,616	23					422,832	3,997,252
69,407	1,041	19					72,163	141,570
69,176,871	1,038,006	59	19,994,884	303,550	2,390,584	31,991	42,128,515	134,026,395

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX A.—*Continued*—MALT.

DR.

No. 9.—COMPARATIVE STATEMENT of Warehouse Returns for

Remaining in Warehouse from last year.	Warehoused	Increases.	Received from other Divisions.	Imported.	Totals.	Provinces.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	1906.
21,083,108	49,332,252	468,609	9,142,890	86,783	80,113,642	.. Ontario.....
5,307,996	34,803,081	143,572	7,221,197	11,176	47,487,021	.. Quebec.....
36,000			1,652,000		1,688,000	.. New Brunswick.....
52,714	503,468	4,404	2,229,000	1,120	2,790,706	.. Nova Scotia.....
260,924	2,174,002	18,168	2,470,000	981,800	5,904,894	.. Manitoba.....
706,223	2,864,867	15,066			3,586,156	.. Alberta.....
301,267	411,903		1,689,449	2,284,363	4,686,972	.. British Columbia.....
137,109				104,955	242,064	.. Yukon Territory.....
27,885,330	90,089,573	649,819	24,404,536	3,470,197	146,499,455	..... Totals.....
						1907.
21,196,241	39,111,020	508,373	8,009,553	31,064	68,856,251	.. Ontario.....
9,650,588	25,833,512	153,129	5,240,351	7,400	40,884,980	.. Quebec.....
80,000			1,200,000		1,280,000	.. New Brunswick.....
42,942	389,026	1,534	2,068,800		2,492,302	.. Nova Scotia.....
807,682	10,832,508	4,561	214,000	96,969	11,954,710	.. Manitoba.....
469,402	3,005,638	6,425	878,000	59,865	4,419,330	.. Alberta.....
314,374	510,807		2,394,180	777,891	3,997,252	.. British Columbia.....
57,434				84,136	141,570	.. Yukon Territory.....
32,618,663	79,682,511	674,022	19,994,884	1,056,315	134,026,395	..... Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

the Fiscal Year ended June 30, 1906 and the nine months ended March 31, 1907. CR.

Entered for Consumption at 1½ and 2½ cents per lb.		Removed to other Divisions.	Exported.	Free.	Written off.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.	Lbs.
45,158,957	677,786 04	11,618,510	249,600	607,226	288,108	21,196,241	80,113,642
23,529,531	353,054 57	12,717,577	275,200	1,314,125	.....	9,670,588	47,487,021
1,608,000	24,120 00	.....	.....	.....	.....	80,000	1,688,000
2,744,164	41,173 66	.....	3,600	.....	.....	42,942	2,790,706
5,070,616	76,064 54	.....	.....	.....	26,596	807,682	5,904,894
3,050,140	45,752 09	60,430	.....	.....	6,184	469,402	3,586,156
4,358,064	65,370 85	8,019	.....	.....	6,515	314,374	4,686,972
184,630	2,771 38	.....	.....	.....	.....	57,434	242,064
85,699,102	1,286,093 13	24,404,536	528,400	2,921,351	327,403	32,618,663	146,499,455
35,678,625	535,458 93	7,654,454	172,800	1,347,359	14,461	23,988,552	68,856,251
19,027,003	285,478 94	8,808,250	130,750	1,043,225	.....	11,875,752	40,884,980
1,160,000	17,400 00	.....	.....	.....	.....	120,000	1,280,000
2,253,192	33,797 88	.....	.....	.....	.....	239,110	2,492,302
4,655,748	69,836 22	3,526,000	.....	.....	.....	3,772,962	11,954,710
2,758,476	41,877 20	6,180	.....	.....	17,530	1,637,144	4,419,330
3,574,420	53,616 23	.....	.....	.....	.....	422,832	3,997,252
69,407	1,041 19	.....	.....	.....	.....	72,163	141,570
69,176,871	1,038,006 59	19,994,884	303,550	2,290,584	31,991	42,128,515	134,026,395

	1906-	1907.
Total duty collected ex-manufactory and ex-warehouse.....	\$1,286,093 13	\$1,038,006 59
License fees.....	6,350 00	4,875 00
	<u>\$1,292,443 13</u>	<u>\$1,042,881 59</u>

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX A.—Continued—MALT LIQUOR.

No. 10.—RETURN of Manufactures for the nine months ended March 31, 1907.

DIVISIONS.		LICENSEES.		Malt used.	Other commodities used.	Malt Liquor manufactured.	Malt Liquor exported.	Total Duty collected, including License Fees.
		No.	Fees.					
			\$ cts.	Lbs.	Lbs.	Galls.	Galls.	\$ cts.
Belleville, Ont.		1	37 50	138,972		67,839		37 50
Brantford	"	3	112 50	627,941		258,617		112 50
Guelph	"	8	300 00	4,376,110		1,985,047		300 00
Hamilton	"	2	75 00	2,753,380		1,365,256		75 00
Kingston	"	2	75 00	352,648		107,700		75 00
London	"	6	225 00	4,223,608		1,676,192	1,372	225 00
Ottawa	"	3	112 50	1,059,769		415,531		112 50
Owen Sound	"	5	187 50	697,160		302,880		187 50
Perth	"	1	37 50	347,788		141,558		37 50
Peterborough	"	3	112 50	950,943		339,756		112 50
Port Arthur (a)	"	1	50 00	199,031		84,200		50 00
Prescott	"	3	112 50	666,500		227,010		112 50
St. Catharines	"	2	75 00	1,026,630		398,360		75 00
Stratford	"	3	112 50	397,614		192,000		112 50
Toronto	"	14	525 00	11,681,615		4,889,756		525 00
Windsor	"	2	75 00	1,541,500		730,952		75 00
Totals.		59	2,225 00	31,041,219		13,182,693	1,372	2,225 00
Montreal, Que.		10	375 00	13,849,998		5,813,379		375 00
Quebec	"	5	187 50	3,501,647		1,411,825		187 50
Sherbrooke	"	1	37 50	863,700		436,810		37 50
Totals.		16	600 00	18,215,345		7,662,014		600 00
St. John, N.B.		2	75 00	1,103,026		422,870		75 00
Halifax, N.S.		3	112 50	2,249,370		754,360	963	112 50
Winnipeg, Man.		10	356 25	4,508,105	6,656	1,912,164		692 55
Calgary, N.W.T.		4	150 00	2,646,318		1,260,208		150 00
Vancouver, B.C.		26	975 00	2,395,831	9,000	915,525		1,804 80
Victoria, B.C.		6	225 00	1,088,511	11,250	371,408		1,252 80
Totals.		32	1,200 00	3,484,342	20,250	1,286,933		3,067 60
Dawson, Y.T.(b)				69,340		24,589		
Grand Totals.		126	4,718 75	63,317,065	26,906	26,505,831	2,335	6,912 65

a Fee for 1907-08. b License paid in 1905-06.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A.—Continued—MALT LIQUOR.

No. 11.—COMPARATIVE STATEMENT of Manufactures for the Fiscal Year ended June 30, 1906 and the nine months ended March 31, 1907.

PROVINCES.	LICENSES.		Malt used.	Other commodities used.	Malt Liquor manufactured.	Malt Liquor exported, and used by H. M. Army and Navy.	Total Duty collected, including License Fees.
	No.	Fee.					
1906.		\$ cts.	Lbs.	Lbs.	Galls.	Galls.	\$ cts.
Ontario	60	3,037 50	39,794,847	.....	16,891,345	2,686	3,037 50
Quebec	15	725 00	22,717,862	.....	9,626,740	.....	725 00
New Brunswick	2	100 00	1,621,913	.....	604,824	.....	100 00
Nova Scotia	3	150 00	2,743,836	.....	959,930	124,818	150 00
Manitoba	11	550 00	5,127,584	4,342	2,254,505	.....	844 80
Alberta	4	200 00	3,025,811	.....	1,189,742	.....	200 00
British Columbia	33	1,625 00	4,829,276	29,363	1,652,170	46,097	4,908 40
Yukon Territory	1	37 50	184,630	.....	71,381	.....	37 50
Totals	129	6,425 00	80,045,759	33,705	33,250,637	173,611	10,003 20
1907.							
Ontario	59	2,225 00	31,041,219	.....	15,182,693	1,372	2,225 00
Quebec	16	600 00	18,215,345	.....	7,662,014	.....	600 00
New Brunswick	2	75 00	1,103,026	.....	422,870	.....	75 00
Nova Scotia	3	112 50	2,249,370	.....	754,360	963	112 50
Manitoba	10	356 25	4,508,105	6,656	1,912,164	.....	692 55
Alberta	4	150 00	2,646,318	.....	1,260,208	.....	150 00
British Columbia	32	1,200 00	3,484,342	20,250	1,286,933	.....	3,067 60
Yukon Territory (a) .....	.....	.....	69,840	.....	24,589	.....	.....
Totals	126	4,718 75	63,317,065	26,906	26,505,831	2,335	6,912 65
						1906.	1907.
						Galls.	Galls.
Exported						2,788	2,335
Used by H. M. Army and Navy						170,823	.....
Totals						173,611	2,835

(a) License paid in 1906-06.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.W. J. GERALD,
Deputy Minister.

STATISTICS

I.

SESSIONAL PAPER No. 12

A. 1908

Factures for the Fiscal Year ended June 30, 1906 and the nine months ended Mar

CANADIAN TOBACCO.			CANADIAN CIGARETTES.		COMBINATION TOBACCO.		
At 5c. per lb.	Paid Duty.	Ware- housed.	At \$1.50 per M.	Paid Duty.	At 5c. per lb.	Paid Duty.	Ware- housed.
Lbs.	Lbs.	Lbs.	No.	No.	Lbs.	Lbs.	Lbs.
246,324	246,324	34,267			268,303	94,242	174,061
2,896,097	2,861,830				1,562,677	1,049,364	513,313
11,290	8,932	2,358			10,655	10,655	
25,014	25,014				3,637	2,920	717
3,178,725	3,142,100	36,625			1,845,272	1,157,181	688,091
186,783	186,783				209,196	89,369	119,827
2,013,631½	2,007,827½	5,804	22,700	22,700	1,224,999½	886,773	338,226½
14,173½	14,173½				18,291½	18,291½	
44,445	44,445				7,000	7,000	
2,259,033	2,253,229	5,804	22,700	22,700	1,459,487½	1,001,433½	458,053½

\$ per M.

ch 31, 1907

COMBINATION CIGARETTES.			SNUFF.				Total Duty Collected ex-Manufac- tory, including License Fees.
At \$1.50 per M.	Paid Duty.	Ware- housed.	At 25c. per lb.	Paid Duty	At 18c. per lb.	Paid Duty	
No.	No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts
7,161,500	3,834,500	3,327,000	8,564	8,564	154,280	154,280	117,967 59 1,171,791 31
.....	.....	.....	.....	.....	.....	.....	3,889 55 3,450 93 17,775 96
7,161,500	3,834,500	3,327,000	8,564	8,564	154,280	154,280	1,311,875 33
.....
8,509,300	6,243,800	2,265,500	6,704	6,704	119,515	119,515	98,373 50 1,114,172 81
.....	.....	.....	.....	.....	.....	.....	4,054 89 8,291 63 809 15
8,509,300	6,243,800	2,265,500	9,391	9,391	119,820	119,820	1,225,701 98

W. J. GERALD,

Deputy Minister.

ended March 31, 1907.

		ARMY, NAVY AND SHIPS' STORES.		WRITTEN OFF BY AUTHORITY.			TAKEN FOR RE-WORKING.				
Tobacco.	Combination Tobacco.	Tobacco.	Cigarettes.	Tobacco.	Cigarettes.	Combination Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Tobacco.
Lbs.	Lbs.	Lbs.	No.	Lbs.	No.	No.	Lbs.	No.	Lbs.	Lbs.	Lbs.
				500			74			210	435,0
		202			11,430	81,622			13,049	12,109	531,7
		117	30,000		213,000						15,4
		24,348	1,210,000				3,246½		2,597		40,4
		252					1,680				8,4
											135,4
		2,287									45,4
											83,7
											3,4
											19,7
		27,206	1,240,000	500	224,430	81,622	5,000½		15,646	12,319	1,318,7
160	542½	373½				25,974		32,000	2,050	6,532	517,4
		3,393½					3,964		2,044		549,4
							1,230				17,4
											55,4
		1,681									13,4
											167,4
											44,4
											103,4
											1,4
											19,4
160	542½	5,448				25,974	5,203	32,000	4,094	6,532	1,490,7

CR.

REMAINING IN WAREHOUSE.					TOTALS.				
	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.
	No.	Lbs.	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.
17 ¹ / ₂			21,954		2,960,049	25,500		202,188	
44	913,590	26,634 ¹ / ₂	110,531 ¹ / ₂	775,124	7,844,449 ¹ / ₂	3,998,720	69,691	691,177 ¹ / ₂	3,973,235
167					393,938 ¹ / ₂	1,076,450			
173 ¹ / ₂	10,000	2,044			455,862 ¹ / ₂	1,220,000	5,000		
192			4,511		97,693 ¹ / ₂			4,511	
150					1,483,527 ¹ / ₂				
201 ¹ / ₂					237,710				
78 ¹ / ₂					539,420 ¹ / ₂				
130					13,811				
19 ¹ / ₂					19,719 ¹ / ₂				
73 ¹ / ₂	923,590	28,678 ¹ / ₂	136,996 ¹ / ₂	775,124	14,046,181 ¹ / ₂	6,320,670	74,691	897,876 ¹ / ₂	3,973,235
389 ¹ / ₂			12,880		2,307,752	5,000		141,781	
48	1,084,290	22,081	97,309 ¹ / ₂	967,500	6,474,114 ¹ / ₂	2,677,790	32,438 ¹ / ₂	448,758	3,040,624
104					253,835				
505 ¹ / ₂	10,000				384,615	10,000	2,044		
267			4,511		64,884			4,511	
332					1,325,682				
306					208,858 ¹ / ₂				
139					459,300				
530					4,560				
719 ¹ / ₂					19,719 ¹ / ₂				
140 ¹ / ₂	1,094,290	22,081	114,700 ¹ / ₂	967,500	11,503,320 ¹ / ₂	2,692,790	34,482 ¹ / ₂	595,050	3,040,624

W. J. GERALD,
Deputy Minister.

APPENDIX A.—Continued—RAW LEAF TOBACCO, INCLUDING STEMS, SCRAPS AND CUTTINGS.

No. 16.—WAREHOUSE RETURN for the nine months ended March 31, 1907.															Cr.
Remain- ing in Ware- house from last year.	Imported.	Warehoused ex-Factory.	Received from other Divisions.	Totals.	Divisions.	ENTERED FOR CONSUMPTION.		Removed to other Divisions.	Exported.	Written off.	Taken for Horticul- tural purposes and destroyed.	Re-entered for Manu- facture.	Remaining in Ware- house.	Totals.	
						Quantity.	Duty.								
Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.		Std. lbs.	\$ cts.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	
2,843	1,596	3,615	4,629	12,683	Belleville, Ont.	5,374	537 40	6,738	6,627	...	...	61	571	12,683
45,774	101,876	6,580	2,120	156,350	Brantford, "	83,026	8,302 50	181	6,627	...	...	66,456	66,456	156,350
22,047	49,951	3,465	800	76,253	Guelph, "	42,962	4,347 56	99	3,465	...	...	246	292,498	76,253
1,639,393	904,644	205,002	5,820	2,754,860	Hamilton, "	1,380,983	138,325 99	10,065	268,670	...	...	2,736	1,092,490	2,754,860
50,799	68,014	7,045	8,902	134,760	Kingston, "	49,865	4,986 82	7,507	7,045	...	...	149	70,194	134,760
249,543	565,574	57,128	12,650	875,894	London, "	526,306	53,880 70	4,783	61,905	...	...	12,041	271,460	875,894
2,343	8,850	...	2,620	11,470	Ottawa, "	5,700	569 92	...	140	...	...	991	4,213	11,470
1,028	244	429	2,141	3,842	Owen Sound, "	12,790	1,279 05	689	...	...	...	1,923	1,602	15,413
1,980	2,831	...	...	3,911	Peterborough, "	1,900	196 04	280	...	...	...	1,439	3,911	3,911
2,759	5,175	950	513	9,387	Prescott, "	2,472	247 23	...	...	...	...	2,341	9,387	9,387
12,593	24,471	562	3,513	41,139	St. Catharines, "	6,106	610 60	950	287	...	...	17,084	41,139	41,139
16,868	22,853	...	...	39,711	Stratford, "	20,956	2,095 60	1,755	...	...	...	16,970	39,711	39,711
282,232	478,466	76,314	9,183	845,194	Toronto, "	428,527	46,723 35	8,103	67,169	...	...	5,677	335,008	845,194
21,224	22,711	511	1,889	46,336	Windsor, "	22,613	2,343 90	140	6,794	...	...	...	16,788	46,336
2,341,517	2,270,326	360,601	54,781	5,027,224	Totals.	2,608,182	266,354 92	42,387	421,502	...	...	26,179	1,927,894	5,027,224
3,250	1,050	...	5,362	9,663	Joliette, Que.	6,182	1,381 06	1,668	...	...	...	878	932	9,663
4,957,475	10,287,140	238,367	23,567	15,512,519	Montreal, "	7,978,079	823,331 05	91,341	189,759	...	...	28,112	7,234,867	15,512,519
57,894	226,178	6,240	37,223	327,540	Quebec, "	199,437	34,668 88	100	3,083	...	...	35,952	89,013	327,540
11,499	4,566	100	3,879	20,034	St. Hyacinthe, "	10,093	1,183 65	100	...	...	...	267	9,668	20,034
146,556	237,516	20,907	14,534	419,512	Sherbrooke, "	185,249	29,499 97	6,165	17,080	...	...	6,541	204,478	419,512
712	2,707	...	1,968	5,377	Three Rivers, "	3,564	568 88	275	...	...	...	263	1,265	5,377
5,177,390	10,750,147	265,614	92,524	16,294,674	Totals.	8,382,523	890,633 50	99,649	209,877	...	...	72,008	7,530,233	16,294,674

SESSIONAL PAPER No. 12

25,905½	13,575½	5,222	716½	45,419½	St. John, N.B.	23,807½	2,929 68	.....	4,935	.....	.....	.....	16,687½	45,419½
1,866	12,304	.....	150	14,310	Halifax, N.S.	9,267	926 70	.....	.....	.....	.....	.....	3,559	14,310
20,224	8,713	.....	100	29,037	Pictou, "	15,535	2,453 70	.....	1,484	.....	.....	.....	13,502	29,037
22,080	21,017	.....	280	43,347	.... Totals	24,802	3,380 40	.....	1,484	.....	.....	.....	17,061	43,347
62,209	60,301	.....	.....	122,510	Charlottetown, P.E.I.	75,324	7,532 40	.....	.....	.....	.....	.....	47,186	122,510
60,043½	154,760	11,768	8,106	234,667½	Winnipeg, Man.	133,913½	13,448 58	15,088	10,214	.....	118	134	75,260	234,667½
5,593	22,340½	3,422	737	32,092½	Calgary, Alta.	21,524½	2,152 42	153½	3,422	.....	.....	120	6,873	32,092½
23,640	100,933	9,788	1,232	135,593	Vancouver, B.C.	86,535	8,592 54	2,386	7,504	.....	.....	.....	40,156	135,593
8,295	31,264	1,325	3,220	44,104	Victoria "	30,718	3,098 04	1,942	.....	.....	.....	104	11,340	44,104
31,935	132,197	11,113	4,452	179,697	.... Totals	116,253	11,690 58	4,340	7,504	.....	.....	104	51,496	179,697
7,726 673½	13,433,665	657,790	161,567½	21,979,635½	... Grand Totals ...	11,886,330½	1,198,122 48	161,567½	653,928	240	1,344	98,540	9,672,685½	21,979,635½

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

7-8 EDWARD VII., A. 1908

APPENDIX A.—Continued—RAW LEAF TOBACCO, INCLUDING STEMS, SCRAPS AND CUTTINGS.

No. 17.—COMPARATIVE STATEMENT of Warehouse Returns for the Fiscal Year ended June 30, 1906 and the nine months ended March 31, 1907.

Remaining in Ware- house from last year.	Imported.		Warehoused ex-Factory.	Received from other Divisions.		Totals.		PROVINCES.	ENTERED FOR CONSUMPTION.			Removed to other Divisions.	Exported.	Written off.	Taken for Horticul- tural purposes, and destroyed.	Re-entered for Manu- facture.	Remaining in Ware- house.	Totals.																		
	Std. lbs.	Std. lbs.		Std. lbs.	Std. lbs.	Quantity.	Duty.		\$ cts.	Std. lbs.	S. lbs.								S. lbs.																	
1906.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.																		
																			Totals.	1906.	Ontario.	3,549,286½	497,487	81,667½	6,100,367½	3,156,673½	324,150	22	69,163	469,916	10,646	52,442	2,341,517½	6,100,367½		
																						Quebec.	9,884,423½	276,639½	132,371½	15,550,818½	9,933,283	1,066,962	06	142,348½	184,633½	25,746	87,417	5,177,380	15,550,818½	
																						New Brunswick.	27,913	6,894	2,389	84,798	33,478½	4,392	12	11,720	3,862	6,060	150	3,622	26,006½	84,798
																						Nova Scotia.	44,211	340	1,355½	68,238½	46,116½	5,060	23	14,633	86	1,311	42	1,311	68,238½	68,238½
																						P. E. Island.	161,479	...	...	246,865	143,345	14,633	86	18,414	51	5,032	16,890	611	62,209	246,865
Manitoba.	45,386	21,506	12,277½	266,479½	183,729½	18,414	51	1,948	60	1,501	156	213	611	60,043½	266,479½																					
Alberta.	64,658	20,435½	672	909½	26,735½	19,483½	1,501	156	...	...	...	...	...	5,583	26,735½	26,735½																				
British Columbia.	46,761	112,429½	15,256	3,109½	177,556½	122,506½	12,394	07	4,294	18,178	...	191	449	31,936	177,556½	177,556½																				
Totals.	13,968,216½	818,784½	234,078½	22,481,848	13,638,620½	1,437,866	67	234,078½	603,573½	6,060	38,299	144,541	7,726,673½	22,481,848	22,481,848	22,481,848																				
1907.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.																		
																			Totals.	1907.	Ontario.	2,270,326	360,601	54,781	5,027,225½	2,608,182½	268,354	92	42,387	421,502	...	1,076	26,179	1,927,898½	5,027,225½	
																						Quebec.	10,759,147½	265,614	92,524½	16,294,676½	8,392,523½	890,633	50	96,449	209,877	240	150	72,003	7,530,233½	16,294,676½
																						New Brunswick.	25,906½	5,222	716½	45,419½	23,807½	2,939	68	4,925	4,925	...	...	...	16,587½	45,419½
																						Nova Scotia.	21,017	...	230	43,347	24,802	3,360	40	1,484	1,484	...	...	...	17,061	43,347
																						P. E. Island.	62,209	60,301	...	122,510	75,324	7,532	40	15,038	10,214	...	...	...	47,186	122,510
Manitoba.	60,043½	154,760	11,758	8,106	234,667½	133,913½	13,448	58	15,038	10,214	...	...	...	75,250	234,667½																					
Alberta.	5,593	22,340½	3,422	737	32,092½	21,524½	2,152	42	1,534	3,422	...	...	...	6,873	32,092½																					
British Columbia.	31,935	132,197	11,113	4,452	179,687	116,263	11,680	58	4,340	7,504	...	...	...	51,496	179,687	179,687																				
Totals.	21,979,636½	637,730	161,567½	22,778,933½	11,886,390½	1,198,122	48	161,567½	658,928	240	1,344	96,540	9,672,686½	21,979,636½	21,979,636½																					

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

APPENDIX A.—*Continued*—CANADA TWIST TOBACCO.

No. 18.—STATEMENT of Revenue collected from Canada Twist Tobacco for the nine months ended March 31, 1907.

DIVISIONS.	LICENSES.		Canada Twist, at 5 cts. per lb.	Total Duty Collected, including License Fees.	
	No.	Fees.		\$	cts.
		\$ cts.	Lbs.	\$	cts.
Cornwall, Ont.	1	1 50			1 50
Ottawa "	9	13 50	1,690		98 00
Prescott "	1	1 50	260		14 50
Windsor "	1	1 00	80		5 00
Totals	12	17 50	2,030		119 00
Joliette, Que.	1	1 00	200		11 00
Montreal "	34	51 00	13,762		745 10
Totals	35	52 00	13,962		756 10
Grand Totals	47	69 50	15,992		875 10

W. J. GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

CANADA TWIST TOBACCO.

No. 19.—COMPARATIVE STATEMENT for the Fiscal Year ended June 30, 1906 and the nine months ended March 31, 1907.

YEARS.	PROVINCES.	LICENSES.		Canada Twist, at 5 cts. per lb.	Total Duty Collected, including License Fees.	
		No.	Fees.		\$	cts.
			\$ cts.	Lbs	\$	cts.
1906	Ontario	15	30 00	5,890		321 50
	Quebec	44	85 00	30,510		1,610 50
	Totals	59	115 00	36,340		1,932 00
1907	Ontario	12	17 50	2,030		119 00
	Quebec	35	52 00	13,962		756 10
	Totals	47	69 50	15,992		875 10

W. J. GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

7-8 EDWARD VII., A. 1908

APPENDIX A.—Continued—CIGARS.

No. 20.—RETURN of Manufactures

DIVISIONS.	LICENSES.		Total Raw Leaf Tobacco and other Materials actually used.	DEFICIENCIES PAYING DUTY.		CIGARS AT \$7 PER THOUSAND.			CIGARS AT Produced.
	No.	Fees.		Foreign.	Combina- tion.	Pro- duced.	Paid Duty.	Ware- housed.	
		\$ cts.	Lbs.	No.	No.	No.	No.	No.	No.
Belleville, Ont.	1	56 25	4,884						256,000
Brantford "	7	393 75	73,040			1,650	1,650		4,059,680
Guelph "	8	450 00	39,896½						2,393,725
Hamilton "	13	703 13	160,401	183,373		4,050	4,050		8,038,400
Kingston "	2	112 50	43,580						2,201,725
London "	20	1,125 00	457,955½	150,863		7,200	3,600	3,600	25,609,435
Ottawa "	1	56 25	5,996						358,400
Owen Sound "	1	56 25	12,285½						574,000
Perth "	1	56 25	1,402½						68,650
Peterborough, Ont. .	2	112 50	2,401½						153,250
Prescott "	1	56 25	5,063						277,600
St. Catharines " ..	11	618 75	20,555						1,153,100
Stratford "	3	168 75	20,571						1,144,170
Toronto "	22	1,153 13	336,998½	23,600					18,043,685
Windsor "	8	442 50	24,250						1,262,805
Totals	101	5,561 26	1,209,079½	357,836		12,900	9,300	3,600	65,594,625
Joliette, Que.	4	191 25	56,922½						250,900
Montreal "	34	1,876 88	1,040,681½	20,478		255,780	255,780		52,823,965
Quebec "	6	322 50	106,717						5,219,340
St. Hyacinthe, Que. .	6	283 13	38,997½						1,848,430
Sherbrooke "	6	311 25	121,905½						6,390,275
Three Rivers " ..	2	105 00	10,880						155,270
Totals	58	3,090 01	1,375,203½	20,478		255,780	255,780		66,678,080
St. John, N.B.	6	322 50	52,127½		20,581				918,935
Halifax, N.S.	2	112 50	9,044						454,645
Pictou, N.S.	1	56 25	882						50,250
Totals	3	168 75	9,926						504,895
Winnipeg, Man.	13	731 25	117,310½			14,832	14,832		6,200,580
Calgary, Alberta.	4	225 00	18,132½						903,925
Vancouver, B.C.	15	843 75	71,313			1,950	1,950		4,162,500
Victoria, B.C.	10	555 00	26,107		183				1,393,550
Totals	25	1,398 75	97,420		183	1,950	1,950		5,556,050
Grand Totals.	210	11,497 52	2,879,200	378,314	20,764	285,462	281,862	3,600	146,357,090

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

for the nine months ended March 31, 1907.

\$6 PER THOUSAND.		CANADIAN CIGARS AT \$3 PER THOUSAND.			COMBINATION CIGARS AT \$3 PER THOUSAND.			Total Duty collected ex-Manufactory, including License Fees.
Paid Duty.	Warehoused	Produced.	Paid Duty	Warehoused.	Produced.	Paid Duty	Warehoused.	
No.	No.	No.	No.	No.	No.	No.	No.	\$ cts.
113,200	142,800							735 45
2,851,120	1,208,560							17,512 02
844,060	1,549,675							5,514 30
3,134,790	4,903,610							20,640 45
444,950	1,753,775							2,782 20
15,964,925	9,644,510							97,844 93
176,100	182,300							1,112 86
297,525	276,475							1,841 40
53,350	15,300							376 35
122,500	30,750							847 60
155,000	122,600							986 25
933,325	217,775							6,230 70
642,170	502,000							4,021 77
14,846,215	3,197,470	180,600	180,600					90,913 82
842,130	420,675				17,750	9,525	8,225	5,523 86
41,423,350	24,171,275	180,600	180,600		17,750	9,525	8,225	256,883 84
121,400	129,500	419,000	263,000	156,060	2,614,550	1,936,550	678,000	7,518 30
28,269,830	24,554,135				114,340	114,340		173,752 21
2,957,355	2,261,885				931,600	662,950	268,650	20,055 48
963,105	880,325				598,570	560,070	8,800	7,851 97
2,936,290	3,443,985	558,570	506,770	51,800	51,400	51,400		19,603 50
58,195	97,075				426,300	316,200	110,100	1,402 77
35,311,175	31,366,905	977,570	769,770	207,800	4,737,060	3,671,510	1,065,550	230,194 23
337,060	561,875				1,860,550	259,550	1,601,000	3,185 25
333,285	121,360							2,112 21
18,150	32,100							165 15
331,435	153,460							2,277 36
3,099,540	3,101,040							19,432 33
553,025	350,900							3,543 15
4,083,450	79,050							25,358 10
1,114,050	279,500				46,100	46,100		7,578 15
5,197,500	358,550				46,100	46,100		32,736 25
86,273,085	60,084,005	1,158,170	950,370	207,800	6,661,460	3,986,685	2,674,775	548,252 41

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX A.—Continued—CIGARS.

DR. No. 21.—COMPARATIVE STATEMENT of Manufactures for the Fiscal

PROVINCES.	LICENSEES.		Total Raw Leaf Tobacco and other materials actually used.	DEFICIENCIES PAYING DUTY.		CIGARS AT \$7 PER THOUSAND.			CIGARS
	No.	Fees.		Foreign.	Combination.	Produced.	Paid Duty	Warehoused.	Produced.
1906.		\$ cts.	Lbs.	No.	No.	No.	No.	No.	No.
Ontario	106	7,802 50	1,525,644½	4,040	.....	3,972	3,972	.....	{ +38,600 82,940,735
Quebec	57	3,922 50	1,590,547	22,836	.....	1,170	1,170	.....	80,034,830
New Brunswick . .	5	355 00	76,770½	.....	.....	.....	.....	.....	1,016,205
Nova Scotia	4	262 50	12,157½	.....	.....	.....	.....	.....	649,930
Manitoba	13	900 00	163,715½	.....	.....	14,997	14,997	.....	8,789,560
Alberta	3	225 00	17,251½	.....	.....	.....	.....	.....	921,485
British Columbia .	24	1,780 00	108,354	2,263	.....	2,844	2,844	.....	5,865,060
Totals	212	15,247 50	3,494,440½	29,139	.....	22,983	22,983	.....	180,217,795 +38,600
1907.									
Ontario	101	5,561 26	1,209,079½	357,836	.....	12,900	9,300	3,600	65,594,625
Quebec	58	3,090 01	1,375,203½	20,478	.....	255,780	255,780	.....	66,678,080
New Brunswick . .	6	322 50	52,127½	.....	20,581	.....	.....	.....	918,935
Nova Scotia	3	168 75	9,926	.....	.....	.....	.....	.....	504,895
Manitoba	13	731 25	117,310½	.....	.....	14,832	14,832	.....	6,200,580
Alberta	4	225 00	18,132½	.....	.....	.....	.....	.....	903,925
British Columbia .	25	1,398 75	97,420	.....	183	1,950	1,950	.....	5,556,050
Totals	210	11,497 52	2,879,200	378,314	20,764	285,462	281,362	3,600	146,357,090

† Repacked. ‡ Destroyed by fire.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

Year ended June 30, 1906 and the nine months ended March 31, 1907.

CR.

AT \$6 PER THOUSAND.		CANADIAN CIGARS AT \$3 PER THOUSAND.			COMBINATION CIGARS AT \$3 PER THOUSAND.			Total Duty collected ex-Manu-factory, including License Fees.
Paid Duty.	Warehoused	Produced.	Paid Duty	Warehoused.	Produced.	Paid Duty	Warehoused.	
No.	No.	No.	No.	No.	No.	No.	No.	\$ cts.
38,600	38,232,490	133,350	133,350	.....	46,700	25,425	21,275	276,812 30
44,708,305								
40,467,880	39,566,950	897,760	406,230	491,530	5,361,370	{ 17,850 4,043,300 }	1,910,220	260,223 58
308,380	707,825	.....	.....	.....	3,519,000	253,550	3,265,450	2,965 93
390,760	259,170	.....	.....	.....	.....	.....	.....	2,607 06
3,726,705	5,062,855	.....	.....	.....	.....	.....	.....	23,365 21
491,210	430,275	.....	.....	.....	.....	.....	.....	3,172 26
5,281,400	583,650	.....	.....	.....	103,725	103,725	.....	33,813 04
95,374,640	84,843,155	1,031,110	539,560	491,530	9,630,795	4,426,000	5,196,945	602,959 38
38,600						77,850		
41,423,350	24,171,275	180,600	180,600	.....	17,750	9,525	8,225	256,883 84
35,311,175	31,966,905	977,570	769,770	207,800	4,737,060	3,671,510	1,065,550	230,194 23
337,060	581,875	.....	.....	.....	1,860,550	259,550	1,601,000	3,185 25
351,435	153,460	.....	.....	.....	.....	.....	.....	2,277 36
3,099,540	3,101,040	.....	.....	.....	.....	.....	.....	19,432 33
553,025	350,900	.....	.....	.....	.....	.....	.....	3,543 15
5,197,500	358,550	.....	.....	.....	46,100	46,100	.....	32,736 25
86,273,085	60,064,005	1,158,170	930,370	207,800	6,661,460	3,986,685	2,674,775	548,252 41

W. J. GERALD,
Deputy Minister.

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1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680, 26

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STATISTICS

SESSIONAL PAPER No. 12

A. 1908

Returns for the Fiscal Year ended June 30, 1906 and the nine months ended March 31, 1907.

COUNTRIES.	ENTERED FOR CONSUMPTION.				REMOVED TO OTHER DIVISIONS.			EXPORTED.	
	Foreign. at \$6 per M.	Canadian at \$3 per M.	Combina- tion at \$3 per M.	Duty.	Foreign.	Canadian.	Combina- tion.	Foreign.	Combina- tion.
6	No.	No.	No.	\$ cts.	No.	No.	No.	No.	No.
.....	41,281,355	7,000	143,625	248,140 01	3,102,475	.....	917,850	16,000	.....
.....	39,485,755	621,020	2,076,730	245,007 78	1,556,000	83,000	.....	79,775	.....
newswick.....	688,850	.....	2,619,050	11,990 25	.....	.....	.....	1,450	3,70
ntia.....	245,700	.....	.....	1,474 20	.....	.....	.....	28,600	.....
.....	5,015,515	.....	.....	30,093 09	.....	.....	.....	.....	.....
.....	443,000	.....	.....	2,658 00	.....	.....	.....	.....	.....
olumbia.....	763,800	.....	.....	4,612 80	.....	.....	.....	15,050	.....
tals.....	87,923,975	628,020	4,839,405	543,976 13	4,658,475	83,000	917,850	140,875	3,70
7.									
.....	*27,497,240	.....	42,225	165,113 72	2,498,500	.....	.....	.....	.....
.....	26,531,835	228,500	926,300	162,635 41	4,258,950	40,500	476,500	2,500	.....
newswick.....	696,575	.....	2,026,800	10,259 85	.....	.....	.....	13,000	25,00
ntia.....	200,720	.....	.....	1,204 32	.....	.....	.....	.....	.....
.....	3,460,910	.....	.....	20,765 46	.....	.....	.....	.....	.....
.....	361,275	.....	.....	2,167 65	.....	.....	.....	.....	.....
olumbia.....	389,300	.....	.....	2,338 80	.....	.....	.....	.....	.....
tals ..	59,138,355	228,500	2,995,325	364,505 21	6,757,450	40,500	476,500	15,500	25,00

	1906.	1907.
Story and ex-warehouse.....	\$ 1 131,688 01	\$ 901,260 10
.....	15,247 50	11,497 52.
.....	<u>\$ 1,146,935 51</u>	<u>\$912,757 62</u>

1, 1907.

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WRITTEN OFF.		RE-MANUFACTURE.	REMAINING IN WAREHOUSE.			TOTALS.		
Foreign.	Com- bination	Foreign.	Foreign.	Canadian.	Com- bination.	Foreign.	Canadian.	Com- bination.
No.	No.	No.	No.	No.	No.	No.	No.	No.
			11,985,540		14,000	56,385,370	7,000	157,625
365,675	3,400		9,520,965	105,200	243,940	51,008,160	809,220	3,241,920
			567,270		1,321,450	1,257,570		3,944,200
			281,870			556,170		
			1,098,515			6,114,030		
			92,425			535,425		
			110,100			893,950		
365,675	3,400		23,656,675	105,200	1,579,390	116,750,675	816,220	7,343,745
		14,425	12,464,550			43,474,715		43,225
	70,840		10,259,575	84,500	292,350	41,052,860	353,500	1,765,990
1,050			438,520		870,650	1,149,145		2,922,450
			234,610			135,330		
			1,016,795			4,477,705		
			82,050			443,325		
			78,850			468,650		
1,050	70,840	14,425	24,574,950	84,500	1,163,000	90,501,730	353,500	4,730,665

W. J. GERALD,
Deputy Minister

7-8 EDWARD VII., A. 1908

APPENDIX A.—*Continued*—INSPECTION OF PETROLEUM.

No. 24.—RETURN of Canadian Petroleum and Naphtha inspected during the nine months ended March 31, 1907.

DIVISION.	LICENSES.		Petroleum.	Naphtha.	Total.
	No	Fees.			
		\$	Galls.	Galls.	Galls.
London	2	1 50	12,560,064·42	2,741,705·43	15,301,759·85

W. J. GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

No. 25.—COMPARATIVE STATEMENT of Petroleum and Naphtha inspected during the Fiscal Year ended June 30, 1906 and the nine months ended March 31, 1907.

PROVINCES.	LICENSES.		Petroleum.	Naphtha.	Totals.
	No.	Free.			
1906.			Galls.	Galls.	Galls.
Ontario.....	2	2 00	15,740,771·31	2,893,383·85	18,634,154·86
1907.					
Ontario.....	2	1 50	12,560,054·42	2,741,705·43	15,301,759·85

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

7-8 EDWARD VII., A. 1908

APPENDIX A.—*Continued*—MANUFACTURES IN BOND.

No. 26.—RETURN of Manufactures for the

DIVISIONS.	LICENSES.		MATERIALS USED.			
	No.	Fees.	Spirits.	Beer, Wine, &c.	Nitric Acid.	Mercury.
		\$ cts.	Galls.	Galls.	Lbs.	Lbs.
Brantford, Ont.	1	37 50	4,147 84	36 58		
Guelph "	1	37 50				
Hamilton "	3	112 50	18,290 99	299 20		
Kingston "	1	37 50	7,298 31	145 99		
Ottawa "	1	37 50	3,622 63	14 50		
Perth "	2	75 00				
Prescott "	1	225 00	143,745 07		724,809	77,257
Toronto "	4	150 00	82,506 74	939 30		
Windsor "	4	150 00				
Totals.....	18	862 50	259,591 58	1,435 57	724,809	77,257
Montreal, Que.	9	337 50	37,360 06	401 60		
Quebec "	2	75 00	14,423 09	412 00		
St. Hyacinthe, Que.	2	75 00	16,454 65	220 30		
Sherbrooke "	1	225 00	18,903 54		88,907	11,100
Totals.....	14	712 50	87,141 36	1,033 90	88,907	11,100
St. John, N.B.	2	75 00	9,424 82	109 30		
Winnipeg, Man.	2	75 00	10,844 48	76 00		
Vancouver, B.C.	1	37 50	5,055 27	84 70		
Grand Totals.....	37	1,762 50	372,047 51	2,739 47	813,716	88,357

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

nine months ended March 31, 1907.

MANUFACTURED.		PAID DUTY EX-MANUFACTORY.		WAREHOUSED.		Total Duty Collected ex-Manu- factory, including License Fees.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Galls.	Lbs.	Galls.	\$ cts.	Galls.	Lbs.	\$ cts.
21,249·24		21,249·24	849 97			887 47
115,694·23		59,250·75	2,370 08	56,443·48		37 50
49,519·15		14,565·49	582 65	34,953·66		2,482 53
16,872·84		8,734·05	349 36	8,138·79		620 15
	93,475				93,475	386 86
481,968·06		267,979·32	10,719 21	213,988·74		75 00
						225 00
						10,869 21
						150 00
685,303·52	93,475	371,778·85	14,871 22	313,524·67	93,475	15,733 72
199,417·76		136,752·47	5,470 14	62,665·29		5,807 64
69,936·48		47,916·06	1,916 56	22,020·42		1,991 56
94,040·11		37,461·70	1,498 47	56,578·41		1,573 47
	13,193				13,193	225 00
363,394·35	13,193	222,130·23	8,885 17	141,264·12	13,193	9,597 67
53,938·61		39,883·16	1,595 32	14,055·45		1,670 32
47,120·84		33,215·46	1,328 59	13,905·38		1,403 59
32,652·52		27,511·72	1,100 47	5,140·80		1,137 97
1,182,409·84	106,668	694,519·42	27,780 77	487,890·42	106,668	29,543 27

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX A.—*Continued*—MANUFACTURES IN BOND.

No. 27.—COMPARATIVE STATEMENT of Manufactures for the Fiscal

PROVINCES.	LICENSES.		MATERIALS USED.			
	No.	Fees.	Spirits.	Beer, Wine, &c.	Nitric Acid.	Mercury.
1906.		\$ cts.	Galls.	Galls.	Lbs.	Lbs.
Ontario.....	21	1,500 00	332,345·58	1,691·24	990,029	108,031½
Quebec.....	12	800 00	97,820·77	948·73	180,084	23,850
New Brunswick.....	2	100 00	9,243·46	116·00	.....	.....
Manitoba.....	2	75 00	2,858·46	36·00	.....	.....
British Columbia.....	1	50 00	8,231·18	118·70	.....	.....
Totals.....	38	2,525 00	450,499·45	2,910·67	1,170,113	131,881½
1907.						
Ontario.....	18	862 50	259,581·58	1,435·57	724,809	77,257
Quebec.....	14	712 50	87,141·36	1,083·90	88,907	11,100
New Brunswick.....	2	75 00	9,424·82	109·30	.....	.....
Manitoba.....	2	75 00	10,844·48	76·00	.....	.....
British Columbia.....	1	37 50	5,055·27	84·70	.....	.....
Totals.....	37	1,762 50	372,047·51	2,739·47	813,716	88,357

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

Year ended June 30, 1906 and the nine months ended March 31, 1907.

MANUFACTURED.		PAID DUTY EX-MANUFACTORY.		WAREHOUSED.		Total Duty collected ex-Manu- factory, including License Fees.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Galls.	Lbs.	Galls.	\$ cts.	\$ cts.	Lbs.	\$ cts.
824,494·24	130,899	381,986·07	15,467·92	442,508·17	130,899	16,967 92
306,168·79	26,574	200,171·48	8,006·92	107,997·31	26,574	8,806 92
56,419·79	.....	42,986·44	1,719·46	13,433·35	.....	1,819 46
16,917·62	.....	16,917·62	676·71	.....	.....	751 71
53,145·03	.....	18,516·75	740·67	34,628·28	.....	790 67
1,259,145·47	157,473	660,578·36	26,611·68	596,567·11	157,473	29,136 68
685,303·52	93,475	371,778·85	14,871·22	313,524·67	93,475	15,733 72
363,394·35	13,193	222,130·23	8,885·17	141,264·12	13,193	9,597 67
53,938·61	.....	39,883·16	1,595·32	14,055·45	.....	1,670 32
47,120·84	.....	33,215·46	1,328·59	13,905·38	.....	1,403 59
32,652·52	.....	27,511·72	1,100·47	5,140·80	.....	1,137 97
1,182,409·84	106,668	694,519·42	27,780·77	487,890·42	106,668	29,543 27

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX A.—*Continued*—MANUFACTURES IN BOND.

DR.

No. 28.—WAREHOUSE RETURN for the Fiscal

Remaining in Warehouse from last year.	Warehoused.		Received from other Divisions.	Totals.		DIVISIONS.
Vinegar.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	
29,158 06	56,443 48	.....	2,608 83	88,210 37	.....	Hamilton, Ont
5,235 72	34,933 66	.....	.....	40,189 33	.....	Kingston "
.....	8,138 79	.....	.....	8,138 79	.....	Ottawa "
.....	.....	93,475	.....	.....	93,475	Prescott "
71,748 93	213,988 74	.....	.....	285,737 67	.....	Toronto "
106,142 71	313,524 67	93,475	2,608 83	422,276 21	93,475	..... Totals
14,843 67	62,665 29	.....	.....	84,279 92	.....	Montreal, Que
.....	22,020 42	.....	6,770 96	26,592 66	.....	Quebec "
17,211 04	56,578 41	.....	4,572 24	73,789 45	.....	St. Hyacinthe "
.....	.....	13,193	.....	.....	13,193	Sherbrooke "
32,054 71	141,264 12	13,193	11,343 20	184,662 03	13,193	..... Totals
8,419 91	14,065 45	.....	.....	22,475 36	.....	St. John, N.B.
9,756 96	13,905 38	.....	11,729 03	35,391 37	.....	Winnipeg, Man
10,444 67	5,140 80	.....	.....	15,585 47	.....	Vancouver, B.C
166,818 96	487,890 42	106,668	25,681 06	680,390 44	106,668 Grand Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

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nine months ended March 31, 1907.

Ca.

Entered for Consumption.		Removed to other Divisions.	Free	Exported.	Remaining in Warehouse.	Totals.	
Vinegar.	Duty.	Vinegar.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	\$ cts.	Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.
48,208 95	1,928 35	.....	.....	.....	40,001 42	88,210 37	.....
23,220 29	928 83	.....	.....	.....	16,969 09	40,159 38	.....
3,296 98	131 88	.....	.....	.....	4,841 81	8,138 79	.....
.....	.....	.....	.....	93,475	.....	.....	93,475
133,876 00	5,355 04	14,337 86	.....	.....	137,523 81	285,737 67	.....
208,602 22	8,344 10	14,837 86	.....	93,475	199,336 13	422,276 21	93,475
29,203 89	1,168 15	.....	.....	.....	55,076 03	84,279 92	.....
4,572 24	182 89	.....	.....	.....	22,020 42	26,592 66	.....
30,589 10	1,223 58	11,343 20	811 41	.....	31,045 74	73,789 45	.....
.....	.....	.....	.....	13,193	.....	.....	13,193
64,365 23	2,574 62	11,343 20	611 41	13,193	108,142 19	184,662 03	13,193
8,419 91	336 80	.....	.....	.....	14,055 45	22,475 36	.....
20,025 60	801 03	.....	.....	.....	15,365 77	35,391 37	.....
5,553 64	222 15	.....	.....	.....	10,031 83	15,585 47	.....
306,966 60	12,278 70	25,681 06	811 41	106,668	346,931 37	680,390 44	106,668

W. J. GERALD,
Deputy Minister.

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APPENDIX A.—Continued—MANUFACTURES IN BOND.

DR. No. 29.—COMPARATIVE STATEMENT of Warehouse Returns for the Fiscal

Remaining in Warehouse from last year.	Warehoused.		Received from other Divisions.	Totals.		PROVINCES.
	Vinegar.	Crude Fulminate.		Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	1906.
148,567 59	442,508 17	130,899	6,643 85	597,709 61	130,899	Ontario.....
108,197 22	107,997 31	26,574	16,991 38	233,185 91	26,574	Quebec.....
7,524 60	13,433 35			20,967 95		New Brunswick.....
			84,703 18	84,703 18		Manitoba.....
	34,628 28			34,628 28		British Columbia.....
264,279 41	593,567 11	157,473	108,338 41	971,184 93	157,473	Totals.....
						1907.
106,142 71	313,524 67	93,475	2,608 83	422,276 21	93,475	Ontario.....
32,064 71	141,264 12	13,193	11,343 20	184,662 03	13,193	Quebec.....
8,419 91	14,055 45			22,475 36		New Brunswick.....
9,756 96	13,905 38		11,729 03	35,391 37		Manitoba.....
10,444 67	5,140 80			15,585 47		British Columbia.....
166,818 96	487,890 42	106,668	25,681 06	680,390 44	106,668	Totals.....

INLAND REVENUE DEPARTMENT,
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Year ended June 30, 1906 and the nine months ended March 31, 1907. CR.

Entered for Consumption.		Removed to other Divisions.	Free.	Exported.	Remaining in Warehouse.	Totals.	
Vinegar.	Duty.	Vinegar.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	\$ cts.	Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.
400,219·87	16,008 75	91,347·03	.....	130,899	106,142·71	597,709·61	130,899
170,494·31	6,819 78	16,991·38	13,645·51	26,574	32,054·71	233,185·91	26,574
12,538·04	501 50	.....	.....	.....	8,419·91	20,957·96	.....
67,016·83	2,680 65	.....	7,929·39	.....	9,756·96	84,703·18	.....
24,183·61	967 37	.....	.....	.....	10,444·67	34,628·28	.....
674,452·66	26,978 06	106,338·41	21,574·90	157,473	166,818·96	971,184·93	157,473
206,602·22	8,344 10	14,337·86	.....	93,475	199,336·13	422,276·21	93,475
64,365·23	2,574 62	11,343·20	811·41	13,193	108,142·19	184,662·03	13,193
8,419·91	336 80	.....	.....	.....	14,055·45	22,475·36	.....
20,025·60	801 03	.....	.....	.....	15,365·77	35,391·37	.....
5,553·64	222 15	.....	.....	.....	10,031·83	15,585·47	.....
306,966·60	12,278 70	25,681·06	811·41	106,668	346,931·37	680,390·44	106,668

	1906.	1907.
Total duty collected, ex-manufactory and ex-warehouse	\$ 53,589 73	\$ 40,069 47
License Fees	2,525 00	1,762 50
Totals	\$ 56,114 73	\$ 41,821 97

W. J. GERALD,
Deputy Minister.

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APPENDIX A.—*Continued*—ACETIC ACID.

No. 30.—RETURN of Manufactures for the nine months ended March 31, 1907.

DIVISION.	LICENSES.		MANUFACTURED.	PAID DUTY EX-MANUFACTORY.		Total Duty collected ex-Manu- factory, including License Fees.
	No.	Fees.	—	—	Duty.	
		\$ cts.	Galls.	Galls.	\$ cts.	\$ cts.
Montreal, Que	1	37 50	47,674 69	47,674 69	1,907 00	1,944 50

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

APPENDIX A.—*Continued*—ACETIC ACID.

No. 31.—COMPARATIVE STATEMENT of Manufactures for the Fiscal Year ended June 30, 1906, and the nine months ended March 31, 1907.

PROVINCES.	LICENSES.		MANUFACTURED.	PAID DUTY EX-MANUFACTORY.		Total Duty collected ex-Manu- factory, including License Fees.
	No.	Fees.	—	—	Duty.	
		\$ cts.	Galls.	Galls.	\$ cts.	\$ cts.
1906.						
Ontario	1	50 00				50 00
Quebec	1	50 00	7,657 37	7,657 37	306 29	356 29
Totals	2	100 00	7,657 37	7,657 37	306 29	406 29
1907.						
Quebec	1	37 50	47,674 69	47,674 69	1,907 00	1,944 50

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

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APPENDIX A.—*Continued*—ACETIC ACID.

No. 32.—COMPARATIVE STATEMENT of Warehouse Returns for the Fiscal Year ended
 Dr. June 30, 1906, and the nine months ended March 31, 1907. Cr.

Remaining in Warehouse from last year.	Totals.	Province.	Entered for Consumption.	Duty.	Totals.
Galls.	Galls.	1906.	Galls.	\$ cts.	Galls.
31,244·98	31,244·98	....Ontario.....	31,244·98	1,249 80	31,244·98
		1907.			
.....	.....	.... No warehousing transactions .....	.....	.....	.....

	1906.	1907.
Total duty collected, ex-manufacture and ex-warehouse.....	\$ 1,556 09	\$ 1,907 00
License Fees	100 00	37 50
	<u>\$ 1,656 09</u>	<u>\$ 1,944 50</u>

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
 OTTAWA, May 31, 1907.

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(A)

METHYLATED SPIRITS.

No. 33.—STATEMENT showing the quantity of Raw Materials on hand on July 1, 1906, and March 31, 1907, and brought in and used during the nine months ended March 31, 1907.

DR.

CR.

Names of Articles.	Stock on hand July 1, 1906.	Brought in during the nine months.	Total to be Accounted for.	Used in manufacture of Methylated Spirits.	Sold.	Stock on hand March 31, 1907.	Total Accounted for.
	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
Alcohol.....	2,467·15	58,564·61	62,032·06	56,854·81	.....	5,177·25	62,032·66
Wood Naphtha..	3,872·75	23,956·46	27,829·21	18,730·50	.. ..	9,098·71	27,829·21

(B)

STATEMENT showing the quantity of Raw Materials used, and Methylated Spirits produced therefrom.

DR.

CR.

Alcohol used Statement (A) above.	Wood Naphtha used Statement (A) above.	Methylated Spirits used Statement (C) next page.	Total to be Accounted for.	Methylated Spirits produced.	Loss in Manufacture.		Total Accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	p.c.	Pr'f galls.
56,854·81	18,730·50	75,585·31	73,458·78	2,126·53	2·81	75,585·31

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(C)

STATEMENT showing the quantity of Methylated Spirits on hand on July 1, 1906, and March 31, 1907; also quantity brought in, manufactured, sold and otherwise accounted for during the nine months ended March 31, 1907.

DR.

CR.

Stock on hand July 1, 1906.	Manufactured as per Statement (B). page 104.	Brought in during the nine months.	Total to be Accounted for.	Sold.	Used in Methylated Spirits Warehouse.	Re-used in Manufacture of Methylated Spirits.	Stock on hand March 31, 1907.	Total Accounted for.
Pr't galls.	Pr't galls.	Pr't galls.	Pr't galls.	Pr't galls.	Pr't galls.	Pr't galls.	Pr't galls.	Pr't galls.
4,781 52	73,458 78	67 08	73,307 38	71,971 05	. . . . .	.....	6,336 33	78,307 38

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

W. J. GERALD,
Deputy Minister.

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DR.

No 34.—HYDRAULIC and other Rents, &c., Lessees'

Balances due July 1, 1906.	Rents accrued up to March 31, 1907.	Totals.	Number.	Location.	Original Lessees.	Present Occupants
\$ cts.	\$ cts.	\$ cts.				
100 00	100 00	200 00	1	Ottawa River.....	Perley & Pattee.....	J. R. Booth.....
50 00	50 00	100 00	2	".....	Thomson & Perkins.....	".....
150 00	150 00	300 00	3	".....	Lyman Perkins.....	".....
150 00	150 00	300 00	4	".....	R. Blackburn <i>et al</i>	McKay Milling Co. Ltd.
.....	100 00	100 00	5	".....	J. & J. Petrie.....	Ottawa Electric Co..
.....	100 00	100 00	6	".....	A. H. Baldwin.....	".....
.....	300 00	300 00	7	".....	Bank of Montreal.....	Ottawa Elec. Ry. Co.
.....	400 00	400 00	8	".....	Perley & Pattee.....	Ottawa Investment Co Ltd.....
.....	50 00	50 00	9	".....	J. M. Currier.....	N. S. Blaisdell.....
.....	300 00	300 00	10	".....	Harris, Bronson & Co.....	The Ottawa Power Co.
.....	200 00	200 00	11	".....	Levi Young.....	Ottawa Elec. Ry. Co..
.....	104 00	104 00	12	".....	J. R. Booth.....	".....
10 00	.....	10 00	13	".....	Bronson & Weston.....	".....
.....	100 00	100 00	14	".....	".....	".....
.....	96 00	96 00	15	".....	Perley & Pattee.....	J. R. Booth.....
88 00	8 00	96 00	16	".....	L. M. Coutlee.....	Mary Conroy.....
570 84	.....	570 84	17	".....	John Rochester.....	".....
.....	25 00	25 00	18	".....	Nérée Tetreau.....	Thos. Ahearn.....
200 00	.....	200 00	19	".....	Hon. J. Skead.....	.....
96 00	.....	96 00	20	".....	".....	.....
.....	1 00	1 00	21	".....	G. A. Grier & Co.....	Ottawa Elec. Ry. Co..
380 00	.....	380 00	22	".....	John Rankin.....	.....
75 00	75 00	150 00	23	".....	J. R. Booth.....	.....
75 00	.....	75 00	24	".....	Colin Dewar.....	.....
.....	50 00	50 00	25	".....	Bronson & Weston.....	.....
.....	1 00	1 00	26	".....	Alfred Uesjardins.....	.....
.....	100 00	100 00	27	".....	The Bronson Co.....	.....
.....	10 00	10 00	28	".....	Ottawa Electric Co.....	.....
.....	1 00	1 00	1	St. Lawrence.....	Quebec Harb. Comm's'ners	.....
200 00	25 00	225 00	2	".....	Rich. & Ont. Nav. Co.	.....
1 00	.....	1 00	3	Quebec.....	Corporation of Quebec..	.....
.....	1 00	1 00	4	".....	Narcisse Blais.....	.....
.....	1 00	1 00	5	Rondeau Harbour..	School Trustees.....	.....
1 00	1 00	2 00	6	Collingwood.....	Great Northern Trans. Co	.....
2 00	1 00	3 00	7	Ottawa.....	E. G. Laverdure.....	.....
.....	1 00	1 00	8	Three Rivers.....	Corp. of Three Riviers..	.....
100 00	.....	100 00	9	".....	W. Ritchie.....	.....
165 00	.....	165 00	10	British Columbia..	A. Peel.....	.....
90 00	.....	90 00	11	".....	Jonathan Maury.....	.....
25 00	.....	25 00	12	".....	Roderick Finlayson.....	.....
25 00	.....	25 00	13	".....	Joseph Spratt.....	.....
.....	1 00	1 00	14	".....	Bank of Brit. Columbia..	.....
1 00	1 00	2 00	15	".....	W. Dodd.....	.....
.....	12 00	12 00	16	".....	D. W. Gordon.....	.....
5 00	.....	5 00	17	".....	S. Williams.....	.....
20 00	5 00	25 00	18	".....	Geo. A. Huff.....	.....
70 00	70 00	19	Rivière du Lièvre..	Dominion Phosphate Co., Ltd.....
1 00	1 00	20	Charlottetown.....	Rt. Rev. Bishop McIntyre	Rt. Rev. Bishop Mc- Donald.....

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DR.

No. 34.—HYDRAULIC and other Rents, &c., Lessees'

Balances due July 1, 1906.	Rents accrued up to March 31, 1907.	Totals.	Number.	Location.	Original Lessees.	Present Occupants.
\$ cts.	\$ cts.	\$ cts.				
.....	16 00	16 00	21	Antigonish, N.S.	L. C. Archibald ..	.....
.....	1 00	1 00	22	Owen Sound..	G. T. Railway.....	.....
240 00	.....	240 00	23	Windsor	Archie McNee.....	.....
.....	5 00	5 00	24	Bayfield, N.S.	Charles L. Gass.....	.....
1 00	.....	1 00	25	" .....	" .....	.....
.....	5 00	5 00	26	Village of Brook, Ont.....	William Pedwell.....
2,891 84	2,547 00	5,438 84				

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

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Accounts for nine the months ended March 31, 1907—*Concluded.*

CR.

Description of Property.	Number.	Date to which Account is made up.	Paid during the nine months.	Balances due on March 31, 1907.	Totals.
			\$ cts.	\$ cts.	\$ cts.
Tract of land and water lot, McNair's Cove.....	21	Dec. 31, 1907	16 00	.....	16 00
Lot of land, west of Sydenham River.	22	" 31, 1907	.....	1 00	1 00
Lot on Onelette st., Windsor, Ont.	23	" 30, 1900	.....	240 00	240 00
Water lot.....	24	" 7, 1907	.....	5 00	5 00
"	25	June 8, 1907	.....	1 00	1 00
"	26	Mar. 31, 1907	.....	5 00	5 00
Totals			3,020 00	2,418 84	5,438 84

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX

Dr.

No. 34 (A).—HYDRAULIC and other Rents, &c.—Lessees'

Balance due on July 1, 1906.	Totals.	Number.	Location.	Name of Proprietors.
\$ cts.	\$ cts.			
12,092 83	12,092 83	1	Hamilton and Port Dover Road	Choat & Kern
433 34	433 34	2	Bonner's property, Quebec.	Timothy Sullivan, now M. Murphy...
333 34	333 34	3		John Bailey, now Alex. Powell.
300 00	300 00	4		Abraham Thompson
147 80	147 80	5		John Boomer
248 40	248 40	6		John Garbatz, now J. C. Nolan
154 80	154 80	7		N. H. Bowen
600 00	600 00	8		Estate Robert Reid
333 33	333 33	9		John Chevalier
533 33	533 33	10		Daniel Holden
333 33	333 33	11		George Creeley
63 00	63 00	12		Thomas McAdam
15,573 50	15,573 50			
				LAND SALES—INTEREST ACCOUNT.
6,298 25	6,298 25	1	Hamilton and Port Dover Road	Choat & Kern (matured)
558 00	558 00	2	Bonner's property, Quebec.	Timothy Sullivan, now M. Murphy...
120 00	120 00	3		John Bailey, now Alex. Powell.
306 00	306 00	4		Abraham Thompson
155 22	155 22	5		John Boomer
275 82	275 82	6		John Garbatz, now J. C. Nolan
208 95	208 95	7		N. H. Bowen
828 00	828 00	8		Estate Robert Reid
190 00	190 00	9		John Chevalier
298 68	298 68	10		Daniel Holden
35 91	35 91	11		George Creeley
100 00	100 00	12		Thomas McAdam
100 00	100 00	13		Joseph Brook, tenant
9,474 83	9,474 83			

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

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A—Concluded.Accounts, for the nine months ended March 31, 1907—*Concluded.*

CR.

Description of Property.	Number.	Date to which the account is made up.	Balance due on March 31, 1907.	Totals.
			\$ cts.	\$ cts.
Hamilton and Port Dover and Caledonia Bridge.....	1		12,092 83	12,092 83
Lot No. 1, Wolfe Street	2		433 34	433 34
" 9 "	3		333 34	333 34
" 49 "	4		300 00	300 00
" 73 and 74, Tower Street.....	5		147 80	147 80
" 61, Wolfe Street, and 211 and 252 Ware Street....	6		248 40	248 40
" 67 and 68, Monument Street.....	7		154 80	154 80
" 22 and 23, Wolfe Street.....	8		600 00	600 00
" 32, Wolfe Street.....	9		333 33	333 33
" 65 and 66, Wolfe Street	10		533 33	533 33
" 31, Wolfe Street.....	11		333 33	333 33
" 135, Church Street.....	12		63 00	63 00
			15,573 50	15,573 50
Lot No. 1, Wolfe Street.....	1	June 30, 1874.	6,298 25	6,298 25
" 9 "	2	May 1, 1889..	558 00	558 00
" 49 "	3	" ..	120 00	120 00
" 73 and 74, Tower Street.....	4	" ..	306 00	306 00
" 64 Wolfe Street, and 211 and 252 Ware Street....	5	" ..	155 22	155 22
" 67 and 68, Monument Street.....	6	" ..	275 82	275 82
" 22 and 23, Wolfe Street	7	" ..	208 95	208 95
" 32, Wolfe Street.....	8	" ..	828 00	828 00
" 65 and 66, Wolfe Street.....	9	Nov. 1, 1863..	190 00	190 00
" 31, Wolfe Street.....	10	" ..	298 68	298 68
" 135, Church Street	11	" ..	35 91	35 91
Monument Hotel.....	12	" ..	100 00	100 00
	13	" ..	100 00	100 00
			9,474 83	9,474 83

W. J. GERALD,
Deputy Minister.

APPENDIX B.

No. 1.—Details of Excise Expenditures for the nine months ended March 31, 1907.

To whom paid.	Divisions.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
	<i>Belleville.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Iler, B.	Salary as Collector for nine months		33 45	5 40	1,636 11	
Standish, J. G.	" Special Class Exciseman for nine months		27 00	3 24	1,319 76	
Pole, C. W.	" Deputy Collector for nine months		25 53	2 70	1,246 77	
McCoy, W.	" Special Class Exciseman for nine months		21 03	3 24	1,025 73	
McCuaig, A. F.	" Deputy Collector for nine months		14 94	2 16	688 42	
McFee, A. C.	" 1st Class Exciseman, from July 1 to Dec. 1, 1906. Removed to Owen Sound.		16 00	1 20	441 10	
Brown, W. J.	" 1st Class Exciseman for nine months	41 85		2 16	793 44	
Wilson, H. R.	" 3rd Class Exciseman, from Aug. 6 to Dec. 31, 1906, and 2nd Class from Jan. 1 to Mar. 31, '07	25 13		2 16	475 50	
Blyth, A.	" 2nd Class Exciseman from January 1 to March 31, 1907	18 95		0 96	359 24	
	Salaries	85 93	137 95	23 22	7,986 07	
	Contingencies				1,071 11	
						9,057 18
	<i>Brantford.</i>					
O'Donohue, M. J.	Salary as Collector for nine months		25 59	5 40	1,248 99	
Sloan, W.	" Deputy Collector for nine months	48 72		2 70	923 58	
Weyms, C.	" 1st Class Exciseman from July 1. to Aug. 31 1906		3 82	0 48	187 36	
Orr, H. N.	" 1st Class Exciseman for nine months		30 36	2 16	834 66	
Newsome, I.	" Probationary 3rd Class from July 1 to Aug. 5 and confirmed as 3rd Class from August 6, 1906 to Jan. 13, 1907, and 2nd Class from Jan. 14 to Mar. 31, 1907.	25 13		2 16	475 50	
Schuler, F. C.	" Probationary 3rd Class from Jan. 14 to Mar. 31, 1907	5 36		0 48	101 66	
	Salaries	79 21	59 77	13 38	3,771 75	
	Contingencies				1,159 57	
						4,931 32
	<i>Cornwall.</i>					
Mulhern, M. M.	Salary as Collector for nine months		16 95	2 70	830 31	
	Contingencies				86 85	
						917 16
	<i>Guelph.</i>					
Powell, J. B.	Salary as Collector for nine months		36 00	5 40	1,758 60	
Till, T. M.	" Deputy Collector for nine months		25 53	2 70	1,246 77	

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APPENDIX B.—No. 1.—Details of Excise Expenditures for the nine months ended March 31, 1907—*Continued.*

To whom paid.	Divisions.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Guelfh—Con.</i>					
Dawson, W.	Salary as Special Class Exciseman for nine months		27 00	3 24	1,319 76	
Woodward, G. W.	" " " "		21 03	3 24	1,025 73	
Broadfoot, S.	" Accountant for nine months.		20 10	3 24	981 66	
Spence, F. H.	" 1st Class Exciseman for nine months		17 46	2 16	855 36	
Bowman, A.	" " " "		17 46	2 16	855 36	
Egner, A.	" " " "		17 46	2 16	855 36	
O'Brien, E. C.	" 2nd Class Exciseman for nine months		14 70	2 16	721 83	
Altman, P. J.	" 1st " " "		29 25	2 16	806 04	
Howie, A.	" 3rd " " "		12 63	2 16	617 70	
Coutts, J. J.	" 1st " " "	41 85		2 16	793 44	
Hanlon, J. R.	" 3rd Class Exciseman from July 1 to Dec. 31, 1906 and 2nd Class from Jan. 1 to Mar. 31, 1907	25 98		2 16	491 85	
Martin, N.	" 3rd " " "	25 62		2 16	484 71	
Thomas, F. W.	" Probationary 3rd Class from July 9 to Dec. 31, 1906, and 2nd Class from Jan. 1 to Mar. 31, 1907	22 56		2 09	427 04	
	Salaries.	116 01	238 62	39 35	13,241 21	
	Contingencies.				837 07	
	<i>Hamilton.</i>					14,078 28
Miller, W. F.	Salary as Collector for nine months		36 00	10 80	1,753 20	
Cameron, D. M.	" Special Class Exciseman for nine months		22 50	3 24	1,099 26	
Baby, W. A. D.	" " " "		27 00	3 24	1,319 76	
O'Brien, Jas.	" Deputy Collector for nine months	62 46		5 40	1,182 12	
Crawford, W. P.	" Accountant for nine months.			3 24	1,021 76	
O'Brien, J. F.	" Special Class Exciseman for nine months		18 96	3 24	927 75	
Dumbrille, R. W.	" 1st Class Exciseman for nine months		17 46	2 16	855 36	
Hobbs, G. N.	" 1st " " "		17 46	2 16	855 36	
Hayhurst, T. H.	" 1st " " "	41 85		2 16	793 44	
Boyd, J. F. S.	" 1st " " "		29 25	2 16	806 04	
Logan, J.	" 2nd " " "		14 70	2 16	721 83	
Amor, W.	" 2nd " " "		14 70	2 16	721 83	
Bishop, J. B.	" 2nd " " "	35 55		2 16	874 10	
Cheeldine, J. H.	" 1st " " "	41 85		2 16	793 44	
Lawlor, J. J.	" 1st " " "	41 85		2 16	793 44	
Elliot, W. J.	" Probationary 3rd Class from July 1 to Sept. 28, 1906, 3rd Class from Sept. 29, 1906 to Feb. 13, 1907 and 2nd Class from Feb. 14 to Mar. 31, 1907	24 38		2 16	461 48	
Kirkpatrick, H. J.	" " " "	24 38		2 16	461 48	
Blackman, C.	" Messenger for nine months	26 22			498 78	
Beasley, M. C.	" Probationary 3rd Class from Jan. 14 to Mar. 31, 1907	5 36		0 48	101 66	
Ballentine, A., jr.	" " " "	5 36		0 48	101 66	
	Salaries.	309 26	198 03	53 88	16,043 75	
	Contingencies.				827 23	
						16,870 98

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APPENDIX B.—No. 1.—Details of Excise Expenditures for the nine months ended
March 31, 1907—*Continued.*

To whom paid.	Divisions.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
	<i>Kington.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Dickson, C. T.,....	Salary as Collector for nine months....			5 40	1,344 60	
Grimason, T.	" Deputy Collector for nine months.....		19 44	2 70	952 83	
Hanley, A.	" Accountant for nine months.....		14 94	2 16	732 87	
Lyons, E.	" 1st Class Exciseman for nine months.....		17 46	2 16	855 36	
O'Donnell, J.	" Messenger for nine months.....		12 63	2 16	617 70	
Fahey, E.	" 3rd Class Exciseman for nine months.....		12 15	2 16	593 19	
Hogan, J.	" " ".....	25 11		2 16	475 23	
Montgomery, W. H.	" " ".....	25 13		2 16	475 50	
	Salaries	50 24	75 62	21 06	6,047 28	
	Contingencies				475 06	
						6,522 36
	<i>London.</i>					
Alexander, T.	Salary as Collector for nine months....			5 40	1,794 60	
Spereman, J. J.	" Special Class Exciseman for nine months.....		23 97	3 24	1,172 79	
Davis, T. G.	" Deputy Collector for nine months.....		25 53	2 70	1,246 77	
Thrasher, W. A.	" " ".....	63 78		2 70	1,208 52	
Rose, J. A.	" " ".....	48 72		2 70	923 58	
Coles, F. H.	" Accountant for nine months.....		20 10	3 24	981 66	
Wilson, D.	" " ".....		17 22	2 16	843 12	
Stewart, J.	" 1st Class Exciseman from July 1 to Dec. 31, 1906. Superannuated from Jan. 1, 1907		11 46	1 44	562 08	
Lee, E.	" 1st Class Exciseman for nine months.....		17 46	2 16	855 36	
Girard, I.	1st " ".....		17 46	2 16	855 36	
Boyle, P.	1st " (Insurance)	53 82	26 22	2 16	792 78	
Foster, H.	1st Class Exciseman for nine months.....		29 25	2 16	806 04	
Webbe, C. E. A.	" 2nd " ".....		14 70	2 16	721 83	
Tracy, J. P.	" 2nd " ".....		14 70	2 16	721 83	
Talbot, J.	" 3rd " ".....	31 50		2 16	596 34	
Fleming, C.	" 3rd " ".....	22 86		2 16	432 48	
Whitehead, J. P.	" Deputy Collector for nine months.....	24 36		2 16	460 98	
Fiddes, Jas.	" " ".....	22 50		2 16	425 34	
Pleasance, W.	" Probationary 3rd Class from July 3, 1906, to Jan. 13, 1907, and 3rd Class from Jan. 14 to March 31, 1907..	19 81		2 14	374 77	
	Salaries	287 35	215 07	47 32	15,776 23	
	Contingencies.....				651 11	
						16,427 34
	<i>Ottawa.</i>					
Freeland, A.	Salary as Collector for nine months....	66 48		5 40	1,258 08	
McGuire, T.	" Deputy Collector for nine months.....	48 72		2 70	923 58	
Slaterry, R.	1st Class Exciseman for nine months.....		17 46	2 16	855 36	
Fox, T.	1st " ".....		17 19	2 16	811 18	

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APPENDIX B.—No. 1.—Details of Excise Expenditures for nine months ended March 31, 1907—Continued.

To whom paid.	Divisions.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Ottawa—Con.</i>					
Hinchey, E. H.	Salary as Accountant for nine months.		14 97	3 24	731 79	
Bennett, Jas.	Deputy Collector for nine months	33 75		2 16	639 09	
Laporte, G.	" " "		12 72	2 16	622 62	
Casey, J.	" 3rd Class Exciseman for nine months	24 75		2 16	468 09	
	Salaries	173 70	62 34	22 14	6,309 79	
	Contingencies				430 50	
	<i>Owen Sound.</i>					6,740 29
Graham, W. J.	Salary as Collector for nine months.			2 70	1,167 27	
Johnson, J. J.	" 1st Class Exciseman for nine months		16 71	2 16	818 58	
Chisholm, W. N. ...	" Deputy Collector for nine months		16 53	2 70	806 77	
Blyth, A.	" 2nd Class Exciseman from July 1 to Nov. 30, 1906. Removed to Belleville from Dec. 1, 1906	22 90		1 20	434 20	
Cryderman, C. W. ...	" Deputy Collector for nine months	30 03		2 16	567 81	
McFee, A. C.	" 1st Class Exciseman from Dec. 1, 1906 to March 31, 1907		12 80	0 96	352 88	
	Salaries	52 93	46 04	11 88	4,146 51	
	Contingencies				475 29	
	<i>Perth.</i>					4,621 80
McLenaghan, N. ...	Salary as Collector for nine months.	59 97		5 40	1,134 63	
Mason, F.	" Special Class Exciseman for nine months		25 53	3 24	1,246 23	
Goodman, A. W. ...	" 1st Class Exciseman for nine months		17 46	2 16	855 36	
Noonan, H. T.	" Deputy Collector for nine months	32 04		2 70	606 51	
Clarke, T.	" " "	31 89		2 16	603 45	
Rowan, W. E.	" " "	18 78		2 16	354 06	
Egan, W.	" " "			2 16	297 81	
Baikie, D.	" " "	18 78		2 70	353 52	
George, J.	" " "	8 81		2 16	165 60	
Maurice, E.	" " "	14 97		2 16	282 87	
Murphy, J. L.	" Deputy Collector from July 1 to Aug. 31, 1906. Resigned Sept. 1, 1906.	0 82		0 48	15 36	
	Salaries	186 06	42 99	27 48	5,915 40	
	Contingencies				851 26	
	<i>Peterborough.</i>					6,766 66
Rudkins, W.	Salary as Collector for nine months.	50 25		2 70	952 05	
Rork, T.	" Deputy Collector "	37 47		2 70	709 83	
Howden, R.	" " "		12 03	2 16	535 81	
Bickle, J. W.	" " "		10 47	2 16	512 37	
	Salaries	87 72	22 50	9 72	2,760 06	
	Contingencies				285 18	
						3,045 24

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APPENDIX B.—No. 1.—Details of Excise Expenditures, for nine months ended March 31, 1907—*Continued.*

To whom paid.	Divisions.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nation.	Guarantee.		
	<i>Port Arthur.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ironside, G. A.	Salary as Collector for nine months....			2 70	847 26	
Bridgman, M. W.	" 3rd Class Ex. from July 1 to Dec. 31, 1906, and 2nd Class from Jan. 1 to March 31, 1907.....	25 62		2 16	494 71	
Aaron, J. D.	" " "	5 58		2 16	104 76	
	Salaries.	31 20		7 02	1,436 73	
	Contingencies.....				124 19	
						1,560 92
	<i>Prescott.</i>					
Keilty, T.	Salary as Collector for nine months....		30 03	5 40	1,464 57	
Gerald, W. H.	" Special Class Exciseman for nine months.....		27 00	3 24	1,319 76	
Macdonald A. B.	" Deputy " Collector " for nine months.....		21 03	3 24	1,025 73	
Melville, T. R.	" 2nd Class Exciseman for nine months.....	56 25		2 70	1,066 05	
Keeler, G. S.	" Deputy Collector for nine months.....		14 70	2 16	721 83	
Wood, J. A.	" " " "			2 16	672 84	
White J. B.	" 3rd Class Exciseman for nine months.....	24 36		2 16	460 98	
Marshall, I. N.	" 3rd Class Exciseman from July 1 to Dec. 31, 1906, and 2nd Class from Jan. 1 to March 31, 1907.....	26 22		2 16	496 62	
McPherson, E. A.	" Probationary 3rd Class Exciseman from March 18 to March 31, 1907.....	27 12 33 48		2 16	479 73	
Byrne, W. P.	" " " "	0 94		0 10	17 77	
	Salaries.	168 37	92 76	25 48	7,725 88	
	Contingencies.....				920 66	
						8,646 54
	<i>St. Catharines.</i>					
Hesson, C. A.	Salary as Collector for nine months....		20 79	5 40	1,013 79	
Harris, J. G.	" Deputy Collector from July 1, 1906 to January 31, 1907.....		20 37	1 68	561 26	
Milliken, E.	" 2nd Class Exciseman for nine months.....		14 70	2 16	721 83	
Schram, R. L. H.	" " " "		24 87	2 16	684 78	
Simpson, W. A.	" 1st " " "	39 96		2 16	757 86	
Johnston, H. J.	" Deputy Collector Class 'A' from March 18 to March 31, 1907.....	1 88		0 10	35 65	
	Salaries.	41 84	80 73	13 66	3,775 17	
	Contingencies.....				298 90	
						4,074 07
	<i>Stratford.</i>					
Rennie, G.	Salary as Collector for nine months....		26 58	5 40	1,297 98	

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APPENDIX B.—No. 1.—Details of Excise Expenditures for nine months ended March 31, 1907—*Continued.*

To whom paid.	Divisions.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.	
		Retire- ment.	Superan- uation.	Guarantee			
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
Stratford—Con.							
Tobin, T. S.	Salary as Deputy Collector for nine months.....	46 05	}	2 70	852 76	5,205 04	
	(Insurance)	19 70					
Hicks, W. H.	" "		14 97	2 16	732 87		
Young, R. E.	1st Class Exciseman for nine months.....	41 85		2 16	793 44		
Jeffrey, A. J.	Deputy Collector for nine months.....	30 81		2 16	583 65		
Dalton, M. J.	" "	29 97		2 70	567 27		
	Salaries	168 38	41 55	17 28	4,827 97		
	Contingencies				377 07		
Toronto.							
Frankland, H. R.	Salary as Collector for nine months.....	90 00		10 80	1,699 20		
Gerald, C.	" Special Class Exciseman for nine months.....		27 00	3 24	1,319 76		
Henderson, W.	" Deputy Collector for nine months.....		25 53	2 70	1,246 77		
Boomer, J. B.	" Accountant for nine months.....		22 50	3 24	1,099 26		
Mackenzie, J. H.	" Deputy Collector for nine months.....	62 46		2 70	1,184 82		
Metcalf, W. F.	" Special Class Exciseman for nine months.....		21 03	3 24	1,025 73		
Boyd, S. I.	" Deputy Collector for nine months.....		18 00	2 16	879 84		
Dick, J. W.	" Special Class Exciseman for nine months.....		21 03	3 24	1,025 73		
Evans, G. T.	" "		21 03	3 24	1,025 73		
Jamieson, R. C.	" "		21 03	3 24	1,025 73		
Flynn, D. J.	" "		19 71	3 24	964 53		
Shanacy, M.	" Deputy Collector for nine months.....		16 53	2 16	806 31		
Elliott, T. H.	" (Insurance)	31 32	}	2 16	785 88		
		43 14					
Dudley, W. H.	" 1st Class Exciseman for nine months.....		17 46	3 24	854 28		
Coleman, C.	" Deputy Collector for nine months.....		14 97	2 16	732 87		
Helliwell, H. N.	" 1st Class Exciseman for nine months.....		17 46	2 16	855 36		
O'Leary, T. J.	" "		17 46	2 16	855 36		
Graham, W. T.	" "		17 46	2 16	855 36		
Doyle, B. J.	" "		17 46	2 16	855 36		
Cook, W. R.	" "		17 46	2 16	855 36		
Howard, W. W. S.	" "		17 46	2 16	855 36		
Hurst, L. B.	" Special Class Exciseman for nine months.....		18 00	3 24	878 76		
Wardell, R. S. R.	" 1st Class Exciseman for nine months.....		30 60	2 16	842 22		
Barber, J. S.	" 2nd "		14 70	2 16	721 83		
Murray, A. E.	" "		14 70	2 16	721 83		
Dager, H. J.	" Deputy Collector for nine months.....	33 75		2 16	639 09		
Coulter, A.	" 1st Class Exciseman for nine months.....		29 25	2 16	806 04		
Ritchie, H.	" Deputy Collector for nine months.....	37 47		2 16	710 87		

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**APPENDIX B.—No. 1.—Details of Excise Expenditures for nine months ended
March 31, 1907—Continued.**

To whom paid.	Divisions.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	(Insur- ance).		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Toronto—Con.</i>					
Jones, A.	Salary as 3rd class Exciseman for nine months .....	.. ..	12 63	2 16	617 70	
Falconer, R. H.	" 1st " "	41 85	.. ..	2 16	793 44	
Graham, A. L.	" " " "	41 85	.. ..	2 16	793 44	
Burns, R. J.	" " " "	41 85	.. ..	2 16	793 44	
Mahoney, H.	" " " "	41 85	.. ..	2 16	793 44	
Gillies, A. C.	" " " "	39 96	.. ..	2 16	757 86	
Walsh, W. H.	" 2nd Class from July 1 to Dec. 31, 1906 and 1st Class from Jan. 1 to March 31, 1907 ..	34 74	.. ..	2 16	659 31	
Fielding, L. G.	" Stenographer for nine months	16 71	.. ..	.. ..	318 24	
Brentnall, F. F.	" Deputy Collector for nine months	41 28	.. ..	2 16	781 56	
	Salaries	598 23	470 46	97 20	32,437 17	
	Contingencies .....	.. ..	.. ..	.. ..	1,165 51	
						33,602 98
	<i>Windsor.</i>					
McSween, J.	Salary as Collector for nine months. ....	.. ..	33 45	10 80	1,690 71	
Bouteiller, G. A.	" Special Class Exciseman for nine months .....	.. ..	27 00	3 24	1,319 76	
Marion, H. R.	" Deputy Collector for nine months	62 46	.. ..	5 40	1,182 12	
Dunlop, C. ....	" " " " .....	.. ..	19 47	2 70	952 83	
Brennan, J.	" Special Class Exciseman for nine months .....	.. ..	21 03	3 24	1,025 73	
Belleperche, A. J. E.	" Accountant for nine months ..	50 25	.. ..	3 24	951 51	
Marcon, F. E.	" 1st Class Exciseman for nine months .....	.. ..	5 49	0 72	198 50	
Keogh, P. M.	" Deputy Collector for nine months .....	.. ..	14 97	2 70	732 33	
Thomas, R.	" 1st Class Exciseman for nine months .....	.. ..	17 46	2 16	855 36	
Bayard, G. A. ....	" " " " .....	.. ..	17 46	2 16	855 36	
Brain, A. F. ....	" " " " .....	.. ..	30 91	2 16	850 05	
Berry, H. L.	" " (Insurance)	18 54	.. ..	2 16	774 90	
		41 85	.. ..	.. ..	.. ..
Jubenville, J. P.	" 2nd Class Exciseman for nine months .....	.. ..	14 28	2 16	701 01	
Falconer, J.	" 3rd " " " .....	.. ..	12 63	2 16	617 70	
Cahill, J. W. ....	" " " " .....	.. ..	12 63	2 16	617 70	
Neil, J.	" 1st " " "	41 35	.. ..	2 16	793 44	
Chilver, F. W.	" " " "	41 85	.. ..	2 16	793 44	
McArthur, G. A.	" Special Class Exciseman for nine months	45 00	.. ..	3 24	851 76	
Beneteau, S.	" 1st Class Exciseman for nine months	39 96	.. ..	2 16	757 86	
Adam, A. R.	" 3rd " " "	25 11	.. ..	2 16	475 23	
Love, G. G.	" 3rd Class Exciseman from July 1 to Dec. 31, 1906 and 2nd Class from Jan. 1 to Mar. 31, 1907	26 34	.. ..	2 16	498 99	
Bergeron, R. J.	" Probationary 3rd Class from Oct. 17, 1906 to Mar. 31, 1907 ..	11 40	.. ..	1 31	215 74	
	Salaries	404 61	226 78	62 51	17,652 03	
	Contingencies .....	.. ..	.. ..	.. ..	914 84	
						18,566 87

**APPENDIX B.—No. 1.—Details of Excise Expenditures for nine months ended
March 31, 1907—Continued.**

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**APPENDIX B.—No. 1.—Details of Excise Expenditures for nine months ended
March 31, 1907—Continued.**

To whom paid.	Divisions.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Montreal—Con.</i>					
Harwood, J. O. A.	Salary as 2nd Class Exciseman for nine months	35 55		2 16	674 10	
Bruyère, H. P.	" Deputy Collector from July 1 to Oct. 1, 1906. Resigned	8 10		0 90	153 48	
Patterson, C. E. A.	" Deputy Collector for nine months	28 08		2 70	531 72	
Marin, L. H.	" 3rd Class Exciseman for nine months	27 00		2 16	510 84	
Gauvin, E.	" 2nd " "	35 55		2 16	674 10	
St. Michel, F. X.	" Deputy Collector for nine months	18 78		2 70	353 52	
Lamoureux, J. A.	" 2nd Class Exciseman for nine months	33 93		2 16	643 86	
Crevier, J. H.	" 3rd " "	23 97		2 16	453 97	
Longtin, H.	" 2nd Class Exciseman from July 1 to Dec. 31, 1906, and 1st Class from Jan. 1 to March 31, 1907	34 74		2 16	659 31	
Thurber, G.	" 3rd Class Exciseman for nine months	23 22		2 16	439 62	
Milot, J. F.	" 3rd Class Exciseman from July 1 to Dec. 31, 1906, and 2nd Class from Jan. 1 to March 31, 1907	25 98		2 16	491 85	
Ledoux, A.	" Stenographer for nine months	16 71		2 16	316 08	
Graveline, D. P.	" Probationary 3rd Class from July 1 to Aug. 5, 1906, and 3rd Class from August 6, 1906, to March 31, 1907	22 01		2 16	416 13	
O'Donnell, M. J.	" Messenger	25 83			491 67	
Garipey, L. N.	" Probationary Exciseman from Jan. 14 to March 31, 1907	5 36		0 48	101 66	
	Salaries	781 29	404 94	121 26	\$2,896 46	
	Contingencies				4,296 36	
						37,192 82
	<i>Quebec.</i>					
LaRue, G.	Salary as Collector from July 1, 1906, to Mar. 1, 1907		32 00	4 80	1,563 20	
Cahill, J. H.	" Deputy Collector for nine months			2 70	1,272 24	
Patry, J. H.	" Deputy Collector for nine months	62 46		2 70	1,184 82	
Taylor, G. W.	" Special Class Exciseman for nine months		25 53	3 24	1,246 23	
Coleman, J. J.	" 1st " "		17 46	2 16	855 36	
LaRue, A.	" Deputy Collector for nine months		23 58	2 70	648 72	
Bourget, O.	" Unclassified Exciseman from July 1 to Dec. 31, 1906, and 2nd Class from Jan. 1 to Mar. 31, 1907		12 72	2 16	622 62	
Lemoine, J.	" 3rd Class Exciseman for nine months		12 63	2 16	617 70	
LaRue, A. P.	" Deputy Collector from July 1 to Sept. 30, 1906	10 62		0 90	200 97	
Beaulieu, J. B.	" 3rd Class Exciseman for nine months		21 82	2 16	600 39	

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APPENDIX B.- No. 1.—Details of Excise Expenditure for nine months ended March 31, 1907—*Continued.*

To whom paid.	Divisions.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Quebec—Con.					
Pelletier, H. G....	Salary as Deputy Collector for nine months	18 78	.....	2 70	353 52	
Timmons, R.	" 2nd Class Exciseman from July 1 to Dec. 31, 1906, and 1st Class from Jan. 1 to Mar. 31, 1907.....	34 74	.....	2 16	659 31	
Murray, D.	" 1st Class Exciseman from July 1, 1906, to Mar. 31, 1907.....	.....	17 46	2 16	856 36	
Rouleau, C. E....	" Probationary Exciseman from July 1 to Aug. 5, 1906, and 3rd Class from Aug. 6, 1906, to Mar. 31, 1907.....	21 86	.....	2 16	413 33	
Courchesne, P. H. E.	" Deputy Collector for nine months	7 53	.....	1 35	141 12	
Guay, A. L.	" Probationary 3rd Class from Oct. 4, 1906, to Mar. 31, 1907.	12 28	.....	1 41	232 23	
Martineau, E. J. E.	" Probationary 3rd Class from Oct. 5, 1906, to Mar. 31, 1907.	12 21	.....	1 40	230 97	
Poitras, W.	" Probationary 3rd Class from Jan. 14 to Mar. 31, 1907	5 36	.....	0 48	101 66	
Arcand, D.	" Collector from Mar. 8 to Mar. 31, 1907	6 45	.....	0 46	122 11	
	Salaries	192 29	163 20	39 96	11,921 86	
	Contingencies.....				5,545 80	
						17,467 66
	Sherbrooke.					
Simpson, A. F....	Salary as Collector for nine months.....	.....	27 00	5 40	1,317 60	
Quinn, J. D.	" Special Class Exciseman for nine months .....	.....	21 03	3 24	1,025 73	
Chartier, E.	" Deputy Collector for nine months	48 72	.....	2 70	923 58	
Bowen, F. C.	" 3rd Class Exciseman for nine months	31 62	.....	2 16	598 71	
de Grosbois, C. B.	" 3rd " "	28 62	.....	2 16	542 97	
Rousseau, E. H....	" Deputy Collector for nine months	26 22	.....	2 70	496 08	
	Salaries	135 18	43 63	18 36	4,904 67	
	Contingencies				584 60	
						5,489 27
	St. Hyacinthe.					
	(Ins.) 9 76	9 76				
Benoit, L. V.	Salary as Collector for nine months.....	66 03	.....	5 40	1,238 81	
Brennan, D. J.	" Special Class Exciseman for nine months.....	.....	18 00	3 24	878 76	
Fortier, J. J. O....	" Deputy Collector for nine months .....	.....	14 94	2 16	732 87	
	(Ins.) 11 42	11 42				
Bernard, N. J. D..	" 1st Class Exciseman for nine months	39 96	.....	2 16	746 44	
Langelier, F.	" Deputy Collector for nine months	41 21	.....	2 70	781 03	
Poirier, J. N. ....	" " " .....	.....	20 97	2 16	576 81	
Deland, A. N.	" " "	30 03	.....	2 70	567 27	
	(Ins.) 4 54	4 54				

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures for nine months ended March 31, 1907.—Continued.

To whom paid.	Divisions.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Halifax—Con.</i>					
Carroll, D.	Salary as 1st Class Exciseman for nine months.....		17 46	2 16	855 36	
Blethen, C. W.	" 1st " " "		17 46	2 16	855 36	
Hubley, H. H.	" 1st " " "		16 71	2 16	818 58	
Gorman, A. M.	" 1st " " "		16 71	2 16	818 58	
Wainright, F. G.	" 2nd " from July 1, 1906 to March 1, 1907.....		13 04	1 92	640 40	
Tompkins, P.	" 3rd Class Exciseman for nine months.....		12 63	2 16	617 70	
Hagarty, P.	" 3rd " " "			2 16	615 33	
Munro, H. D.	" 3rd " " "		12 33	2 16	603 00	
Waddell, S. J.	" Deputy Collector for nine months.....	14 97		2 70	282 33	
	Salaries	14 97	176 27	31 08	9,522 83	
	Contingencies				297 87	
						9,820 70
	<i>Pictou.</i>					
Fraser, P.	Salary as Collector for nine months.....		16 95	2 70	830 31	
Macdonald, A. J.	" Deputy Collector for nine months.....	28 08		2 16	532 26	
Carroll, F. P.	" 3rd Class Exciseman for nine months.....	27 00		2 16	510 84	
	Salaries	55 08	16 95	7 02	1,873 41	
	Contingencies				322 69	
						2,196 10
	<i>Charlottetown.</i>					
Nash, S. C.	Salary as Collector for nine months.....			2 70	1,037 28	
Moore, T.	" Deputy Collector for nine months.....		14 97	2 16	733 87	
	Salaries		14 97	4 86	1,770 15	
	Contingencies				58 56	
						1,828 71
	<i>Winnipeg.</i>					
Gosnell, T. S.	Salary as Collector for nine months.....		36 00	5 40	1,758 60	
Code, A.	" Deputy Collector for nine months.....		24 75	2 70	1,210 05	
Long, W. H.	" Accountant "	47 25		3 24	894 51	
Hawkins, W. L.	" " "		18 00	3 24	878 76	
Girdlestone, R. J.	" Deputy Collector for nine months.....		14 97	2 16	732 87	
M.	" 1st Class Exciseman for nine months.....		29 25	2 16	806 04	
Verner, T. H.	" " "		29 25	2 16	806 04	
LaRivière, A. C.	" Deputy Collector "	37 47		2 16	710 37	
Sparling, J. W.	" 1st Class Exciseman "	41 85		2 16	793 44	
Conklin, W. M.	" Deputy Collector "	22 50		2 16	415 34	
Barnes, G.	" " "	38 07		2 16	722 25	
Earl, R. W.	" 3rd Class Exciseman "	23 22		2 16	439 62	
Hammond, T. W.	" " "	23 22		2 16	439 62	
Morris, T. H.	" Deputy Collector "		8 94	2 16	288 90	
Ross, H. E.	" " "		6 75	2 16	216 09	
Jameson, S. B.	" " "			2 16	216 09	
McNiven, J. D.	" " "	13 11		2 16	247 23	

7-8 EDWARD VII., A. 1908

**APPENDIX B.—No. 1.—Details of Excise Expenditures for nine months ended
March 31, 1907—Continued.**

To whom paid.	Divisions.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Winnipeg—Con.					
Jefferey, E. J.	Salary as Probationary 3rd Class from Jan. 24, to Mch. 31, 1907...	4 70	.....	48	88 89	
	Salaries	251 39	167 91	40 98	11,458 62	
	Contingencies				2,852 91	14,311 53
	Calgary.					
Saucier, H.	Salary as Collector for nine months....		23 30	2 70	1,139 90	
Fletcher, R. W.	" Deputy Collector for nine months.....	31 50	.....	2 70	595 80	
Harbottle, N.	" " " "	37 47	.....	2 70	709 83	
Walker, J. H.	" " " "	11 25	.....	2 16	211 59	
Kenny, J.	" " " "	12 07	.....	2 70	226 89	
	Salaries	92 29	23 30	12 96	2,884 01	
	Contingencies				2,785 96	5,669 97
	Vancouver.					
Miller, J. E.	Salary as Collector for nine months....		27 00	5 40	1,317 60	
Allen, G. A.	" Special Class Exciseman for nine months.....		24 75	3 24	1,209 51	
Parkinson, E. B. ..	" Deputy Collector for nine months.....	48 72	.....	2 70	923 58	
McCraney, H. P. ..	" " " "	33 75	.....	2 70	638 55	
Swannell, F. W.	" " " "	45 00	.....	2 70	852 30	
Power, J. F.	" Accountant for " "	34 53	.....	3 24	652 23	
Wolfenden, W.	" Deputy Collector " "	27 45	.....	2 70	519 81	
Thorburn, J.	" 3rd Class Exciseman "	28 08	.....	2 16	532 26	
McCutcheon, H.M.	" Deputy Collector " "	22 50	.....	2 70	424 80	
Hodder, W. E.	" " " "	22 50	.....	2 70	424 80	
Howell, T.	" " " "	18 78	.....	2 70	353 52	
Marrion, A. H.	" 3rd Class Exciseman "	22 86	.....	2 16	432 48	
Deeley, F.	" 3rd Class Exciseman from July 1 to December 31, 1906, and 2nd Class from January 1 to March 31, 1907.....	25 62	.....	2 16	484 71	
Keay, W. S.	" Deputy Collector for nine months.....	14 97	.....	2 70	282 33	
Parsons, C. H.	" " " "	7 53	.....	2 70	139 77	
McGregor, D. C. ..	" " " "	7 53	.....	2 70	139 77	
Gray, R. S.	" " " " from March 1 to March 31, 1907.....	2 91	.....	0 24	55 18	
	Salaries	362 73	51 75	45 60	9,383 20	
	Contingencies				3,646 01	13,029 21
	Victoria.					
Jones, R.	Salary as Collector for nine months....		27 00	5 40	1,317 60	
O'Sullivan, D.	" Deputy Collector "		34 14	2 70	938 16	
Henwood, G.	" 1st Class Exciseman for nine months.....		17 46	2 16	855 36	
Ridgeman, A. H. ..	" 1st Class Exciseman for nine months.....		29 25	2 16	806 04	
McAloney, J. A. ...	" Deputy Collector for nine months.....	14 97	.....	2 70	282 33	
	Salaries	14 97	107 85	15 12	4,199 49	
	Contingencies				881 68	5,081 17

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures for nine months ended March 31, 1907—*Continued.*

To whom paid.	Districts.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Yukon.</i>					
MacDonald, J. F.	Salary as Collector for nine months....	37 44		5 40		
	DISTRICT INSPECTORS.					707 13
	<i>Ontario.</i>					
Dingman, N. J.	Salary for nine months.....		37 50	6 75	1,830 75	
	Contingencies.....				439 40	2,270 15
Stratton, W. C.	Salary for nine months.....			6 75	1,868 25	
	Contingencies.....				234 32	2,102 57
Kenning, J. H.	Salary for nine months.....			6 75	1,868 25	
	Contingencies.....				369 39	2,237 64
	<i>Quebec.</i>					
Lawlor, H.	Salary for nine months.....		37 50	6 75	1,830 75	
	Contingencies.....				232 21	2,062 96
Rinfret, C. I.	Salary for nine months.....	93 75		6 75	1,774 50	
	Contingencies.....				217 06	1,991 56
	<i>New Brunswick.</i>					
Burke, T.	Salary for nine months.....		37 50	6 75	1,830 75	
	Contingencies.....				421 35	2,152 10
	<i>Manitoba.</i>					
Barrett, J. K.	Salary for nine months.....		37 50	6 75	1,830 75	
	Contingencies.....				1,494 42	3,325 17
	<i>British Columbia.</i>					
Gill, W.	Salary for nine months.....			6 75	1,868 25	
	Contingencies.....				173 90	2,042 15
	<i>Inspector of Bonded Factories.</i>					
Stratton, W. C.	Salary for nine months.....				225 00	
	Contingencies.....				102 98	327 98
	<i>Inspector of Breweries and Malt Houses.</i>					
Barrett, J. K.	Salary for nine months.....		4 50		220 50	
	Contingencies.....				526 30	746 80
	<i>Inspector of Distilleries.</i>					
Kenning, J. H.	Salary for nine months.....				225 00	
	Contingencies.....				98 13	323 13
	<i>Inspector of Tobacco Factories.</i>					
Lawlor, H.	Salary for nine months.....		4 50		220 50	
	Contingencies.....				11 53	232 03

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**APPENDIX B.—No. 1.—Details of Excise Expenditures for nine months ended
March 31, 1907—Continued.**

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
American Bank Note Co.	To pay for stamps and labels supplied.....	43,366 78	
British American Bank Note Co.	To pay for bottling labels.....	6,011 00	
Oertling, L.	Padlocks, seals, hydrometers, &c.....	1,609 23	
Department of Customs.	Customs duties paid on goods imported.....	324 43	
The Pritchard & Andrews Co.	Rubber pads, rollers, daters and general repairs.....	186 84	
Gerald, W. H.	Travelling expenses.....	45 20	
Gerald, Charles.	".....	185 06	
Taylor, G. W.	".....	25 06	
Stratton, W. C.	".....	58 00	
Rinfret, C. I.	".....	69 10	
Registrar of Exchequer Court.	Writs of assistance.....	11 60	
Harrison & Co.	Etching chemicals.....	9 00	
Carson, Hugh.	2 trunks.....	24 00	
Canadian Express Co.	Express charges.....	59 97	
Dominion Express Co.	".....	27 75	
Thornton & Trueman.	Repairing locks, seals and keys.....	76 90	
Whitehead, Mrs J.	Cleaning storerooms, &c.....	133 50	
Himsworth, W.	Petty expenses.....	0 50	
	Total general contingencies.....		52,223 90
	<i>Law Costs.</i>		
Robitaille & Roy.	Law costs in re Rex vs. N. Claisse.....		27 40
Desrivieres, Eugène.	" " Jean Rousseau.....		43 00
Chisholm, D. C.	" " Jno. McDonald.....		36 00
Cantin, P.	" " C. Beaurivage.....	20 00	
"	" " G. Bergeron.....	15 00	
			35 00
Lanctot, H.	" " I. Harrick.....		32 00
McHarg, W. H.	" " G. Amberg.....		30 60
	Total for law costs.....		203 40

SESSIONAL PAPER No. 12

APPENDIX E.—No. 1.—Details of Excise Expenditures for nine months ended March 31, 1907.—Continued.

To whom paid.	Place of Residence.	Service.	Amounts Paid.	Total amounts paid.
			\$ cts.	\$ cts.
<i>Commission to Customs Officers.</i>				
Valleau, A. S.	Deseronto, Ont.	From July 1, 1906 to March 31, 1907 ...	31 43	
Ross, W. T.	Picton, Ont.	" " " "	50 88	
Fraser, R.	Trenton, Ont.	" " " "	147 30	
Allison, J. B.	Napanee, Ont.	" " " "	147 30	
Brodeur, S. A.	Valleyfield, Que.	" " " "	184 80	
Blair, Alex.	Chicoutimi, Que.	" " " "	81 80	
Kavanagh, A. J.	Gaspé, Que.	" " " "	109 80	
Ratchford, C. E.	Amherst, N.B.	" " " "	101 45	
Britton, W. H.	Gananoque, Ont.	" " " "	109 80	
Watson, G.	Collingwood, Ont.	" " " "	147 30	
Macpherson, M. J.	Kincardine, Ont.	" " " "	16 27	
Brown, G.	Meaford, Ont.	" " " "	147 30	
Daly, James.	Campbellford, Ont.	" " " "	109 80	
Lownsbrough, W.	Lindsay, Ont.	" " " "	109 80	
Watt, G.	Chatham, N.B.	" " " "	184 80	
Street, A. F.	Fredericton, N.B.	" " " "	184 80	
Park, W. A.	New Castle, N.B.	" " " "	109 80	
Anderson, J. S.	Sackville, N.B.	" " " "	109 80	
Kirk, J. T.	Sussex, N.B.	" " " "	81 35	
Boyd, A.	Antigonish, N.S.	" " " "	64 24	
McDonald, J. F.	New Glasgow, N.S.	" " " "	184 80	
McPherson, Jos.	North Sydney, N.S.	" " " "	94 30	
English, J. J.	Maple Creek, N.W.T.	" " " "	23 00	
Walton, E. J. R.	Medicine Hat, N.W.T.	" " " "	107 48	
McIntyre, W. M.	Moose Jaw, N.W.T.	" " " "	18 62	
Pond, J. T.	Morden, Man.	" " " "	109 80	
Jackson, H. B.	Rainy River, Man.	" " " "	147 30	
Gilhuly, R. H.	Selkirk, Man.	" " " "	109 80	
Ross, A. D.	Dawson, Y.T.	" " " "	184 80	
White, H.	Cranbrook, B.C.	July 1, 1905 to Sept. 1, 1906 to July 1, 1905	431 20	
Ray, George.	York Factory, Man.	" " " "	61 74	
McKenzie, W.	North Bay, Ont.	" " " "	431 20	
Daly, J. A.	Campbellford, Ont.	Guarantee from July 1, '06 to Mar. 31, '07	2 70	
Lownsbrough, W.	Lindsay, Ont.	" " " "	2 70	
McPherson, M. J.	Kincardine, Ont.	" " " "	2 70	
Watson, G.	Collingwood, Ont.	" " " "	2 70	
Brown, G.	Meaford, Ont.	" " " "	2 70	
Allison J. B.	Napanee, Ont.	" " " "	2 70	
Britton, W. H.	Gananoque, Ont.	" " " "	2 70	
Fraser, R.	Trenton, Ont.	" " " "	2 70	
Ross, W. T.	Picton, Ont.	" " " "	2 70	
Valleau, A. S.	Deseronto, Ont.	" " " "	2 70	
McKenzie, G.	Moose Factory, Ont.	" " " "	2 70	
Anderson, J. J.	Sackville, N.B.	" " " "	2 70	
Kavanagh, A. J.	Gaspé, Que.	" " " "	2 70	
Boyd, A.	Antigonish, N.S.	" " " "	2 70	
Brodeur, S. A.	Valleyfield, Que.	" " " "	2 70	
Cauchon, H.	Lake Megantic, Que.	" " " "	2 70	
Kirk J. T.	Sussex, N.B.	" " " "	2 70	
McDonald, J. F.	New Glasgow, N.S.	" " " "	2 70	
McPherson, J.	North Sydney, N.S.	" " " "	2 70	
Park, W. A.	New Castle, N.B.	" " " "	2 70	
Ratchford, C. E.	Amherst, N.B.	" " " "	2 70	
Street, A. F.	Fredericton, N.B.	" " " "	2 70	
Watt, G.	Chatham, N.B.	" " " "	2 70	
Binney, G. W.	Moncton, N.B.	" " " "	2 70	
Ross, A. D.	Dawson, Y.T.	" " " "	2 70	
English, J. J.	Maple Creek, N.W.T.	" " " "	2 70	
Gilhuly, R. H.	Selkirk, Man.	" " " "	2 70	
Pond, J. J.	Morden, Man.	" " " "	2 70	
Walton, E. J. R.	Medicine Hat, N.W.T.	" " " "	2 70	

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures for nine months ended
March 31, 1907—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	<i>Provisional Allowance.</i>	\$ cts.	\$ cts.
Gosnell, T. S.	To pay E. J. Jeffereys for provisional allowance . . .	77 44	
Winnipeg.	" J. T. Léveque	77 44	
	" P. Barrett	76 77	
	" T. H. Morris	77 44	
	" T. W. Hammond	77 44	
	" H. E. Ross	77 44	
	" J. W. Sparling	48 72	
	" J. D. McNiven	48 72	
	" D. A. Nichol	75 96	
	" R. W. Earl	48 72	
	" D. Kuss	26 00	
	" W. F. Chisholm	26 00	
	" D. R. Davies	26 00	
	" J. E. Knipfel	26 00	
Saucier, F. X.	" R. W. Fletcher	48 75	
Calgary.	" N. Harbottle	67 50	
	" J. H. Walker	77 50	
	" J. H. Schofield	77 50	
	" J. G. Graham	63 07	
	" G. O. Baltz	26 00	
	" P. J. Costello	26 00	
	" R. R. Earle	26 00	
	" W. B. Gray	26 00	
	" J. McKenty	26 00	
Miller, J. E.	" A. H. Marion	77 53	
Vancouver.	" F. Deely	77 53	
	" W. A. Templeton	77 53	
	" E. R. Bailey	77 53	
	" F. A. Meyer	44 56	
	" C. H. Parson	48 72	
	" J. F. Power	48 72	
	" H. P. McCraney	48 72	
	" W. Wolfenden	48 72	
	" W. E. Hodder	77 53	
	" Jas. Thornburn	124 97	
	" R. S. Gray	75 28	
	" E. J. Morgan	63 45	
	" D. C. McGregor	26 00	
	" A. Bell	26 00	
	" W. Delahay	26 00	
	" F. M. Gillespie	26 00	
	" J. Williams	26 00	
Jones, R.	" F. J. Hall	77 41	
Victoria.	" J. A. McAloney	46 74	
	Total for provisional allowance		2,398 78

7-8 EDWARD VII., A. 1908

APPENDIX B.—No. 1.—Details of Excise Expenditures for nine months ended
March 31, 1907.—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	<i>Duty-pay.</i>	\$ cts.	\$ cts.
McArthur, Geo.	From July 1, 1906, to March 31, 1907	112 50	
Brennan, John.	" "	75 00	
Brain, A. F.	" "	75 00	
Thomas, R.	" "	75 00	
Bayard, G. A.	" "	75 00	
Cahill, J. W.	" "	75 00	
Falconer, J. E.	" "	75 00	
Adam, A. R.	" "	75 00	
Keogh, P. M.	" "	75 00	
Chilvers, F. W.	" "	75 00	
Gerald, Chas.	" "	150 00	
Jamieson, R. C.	" "	150 00	
Hurst, L. B.	" "	75 00	
Doyle, B. J.	" "	75 00	
O'Leary, T. J.	" "	75 00	
Coulter, A.	" "	75 00	
Jones, A.	" "	75 00	
Graham, W. T.	" "	75 00	
Howard, W. W. S.	" "	75 00	
Dawson, W.	" "	150 00	
Howie, Alex.	" "	112 50	
Woodward, G. W.	" "	75 00	
Egener, A.	" "	75 00	
Martin, N.	" "	75 00	
Baby, W. A. D.	" "	112 50	
O'Brien, J. F.	" "	112 50	
Bishop, J. B.	" "	75 00	
Hayhurst, T. H.	" "	75 00	
Standish, J. G.	" "	112 50	
Brown, W. J.	" "	112 50	
Wilson, H. R. A.	" "	75 00	
Gerald, W. H.	" "	150 00	
Macdonald, A. B.	" "	112 50	
Keeler, G. S.	" "	75 00	
McPherson, E. A.	" "	75 00	
Mason, F.	" "	75 00	
Goodman, A. W.	" "	75 00	
Gow, John E.	" "	112 50	
Bernier, J. A.	" "	112 50	
Olivier, H.	" "	75 00	
Ralston, T.	" "	75 00	
Daveluy, J. P.	" "	75 00	
Walsh, D. J.	" "	150 00	
Snowden, J. W.	" "	75 00	
Allen, G. A.	" "	150 00	
Davidson, J.	" "	75 00	
Routeillier, Geo.	" "	150 00	
Brennan, D. J.	" "	112 50	
Bernard, N. J. O.	" "	75 00	
Dumaine, J. O.	" "	75 00	
Taylor, G. W.	" "	112 50	
Murray, D.	" "	112 50	
Dick, J. W.	" "	150 00	
Young, R. E.	" "	150 00	
Desaulniers, J. E. A.	" "	150 00	
Millier, E.	" "	112 50	
Coleman, J. J.	" "	112 50	
Mulrooney, Geo.	" "	56 25	
Traversy, F. X.	" "	75 00	
Corriveau, O.	" "	75 00	

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures for nine months ended March 31, 1907.—*Concluded.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
		\$ cts.	\$ cts.
<i>Duty-pay.</i>			
Scullion, W. J.	From July 1, 1906 to March 31, 1907.....	75 00	
Quinn, J. D.	" "	112 50	
McGuire, L. J.	" "	75 00	
Berry, H. L.	" "	112 50	
Johnston, J. J.	" "	75 00	
Marcon, F. E.	" " to July 10, 1906.....	2 70	
Bergeron, R. J.	" October 16, 1906, to March 31, 1907.....	45 96	
Thomas, W. F.	" July 9, 1906, to March 31, 1907.....	72 82	
McFee, A. C.	" August 1, 1906, to December 31, 1906.....	41 67	
Blyth, A.	" December 1, 1906, to March 31, 1907.....	33 33	
Bissell, C. H.	" November 1, 1906, "	41 66	
Bouchard, Jos.	" September 4, 1906, "	57 22	
Brant, A.	" October 1, 1906, "	50 00	
Gray, R. S.	" July 18, 1906, "	70 38	
Fairley, W.	" October 14, 1906, "	46 30	
Gillies, A. L.	" August 26, 1906, to October 13, 1906 ..	13 53	
Cameron, D. M.	" July 1, 1906, to February 15, 1907.....	125 60	
Weyms, Charles (est. of)	" July 1, 1906, to August 25, 1906	15 17	
McIntosh, W. A.	" January 7, 1907, to March 31, 1907.....	23 33	
Lally, J. E.	" " "	23 33	
Cook, W. J.	" " "	23 33	
Deely, F.	" March 5, 1907, "	7 40	
Amor, W.	" February 16, 1907, "	24 40	
Earl, Edgar.....	" July 1, 1907, to February 11, 1907.....	61 42	
Total duty-pay			6,985 80
Grand total			386,922 38
ADD—Printing.....		5,777 98	
Stationery.....		1,458 31	
Lithographing and engraving, &c.....		939 70	8,175 99
ADD—Balances due to Collectors, July 1, 1906.....		603 79	395,098 87
" by " March 31, 1907.....		343 98	347 77
LESS—Balances due by Collectors, July 1, 1906.....		49 08	396,046 64
" to " March 31, 1907.....		343 98	393 06
Actual disbursements agreeing with Statement No. 4, page 12.....			335,653 58

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

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APPENDIX B—Continued.

No. 2.—DISTRIBUTION of Seizures for nine months ended March 31, 1907.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
			\$ cts.	
Cornwall.....	Mulhern, M. M.....	To pay informer penalty in seizure, No. 49.....		7 50
London.....	Floody, E.....	For his share of seizure, No. 71.....	40 92	
		" " 72.....	40 98	
	Alexander, T.....	To pay informer penalty in seizure, No. 71.....	50 00	81 85
		" " " 72.....	50 00	
Ottawa.....	Freeland, Ant.	" " " 216.....	2 50	100 00
		" " " 217.....	2 50	
		" " " 218.....	2 50	
		" " " 219.....	2 50	
		" " " 220.....	2 50	
		For his share of seizure, No. 215.....	17 10	
		" " " 216.....	1 15	
		" " " 217.....	1 15	
		" " " 218.....	1 15	
		" " " 219.....	1 15	
		" " " 220.....	1 15	
	Slattery, B.....	" " " 215.....		35 35
	Floody, E.....	" " " 215.....		17 10
	Hinchey, F. H.....	" " " 216.....	1 15	17 10
		" " " 217.....	1 15	
		" " " 218.....	1 15	
		" " " 219.....	1 15	
		" " " 220.....	1 15	
St. Catharines..	Hesson, C. A.....	" " " 18.....		5 75
	Schram, R. H.....	" " " 18.....		0 90
Toronto.....	Frankland, H. R.....	To pay informer penalty in seizure, No. 418.....	25 00	0 90
		" " " 420.....	12 50	
Joliette.....	Elliott, T. H.....	For his share of seizure, No. 418.....		37 50
Montreal.....	Labelle, L. V.....	To pay informer penalty in seizure, No. 143.....		25 00
	Toupin, J. A.....	" " " 1123.....	5 00	12 50
		" " " 1124.....	12 50	
		" " " 1125.....	5 00	
		" " " 1127.....	5 00	
		" " " 1128.....	2 50	
		" " " 1129.....	5 00	
		" " " 1133.....	12 50	
		" " " 1135.....	12 50	
		" " " 1136.....	2 50	
		" " " 1138.....	5 00	
		" " " 1139.....	5 00	
		" " " 1142.....	12 50	
		" " " 1143.....	150 00	
		" " " 1146.....	50 00	
		For his share of seizure, No. 1103.....	1 20	285 00
		" " " 1124.....	4 33	
		" " " 1125.....	1 57	
		" " " 1126.....	25 73	
		" " " 1130.....	5 30	
		" " " 1131.....	12 37	
	Brabant, J. B. G. N.	" " " 1103.....	1 20	50 50
		" " " 1108.....	6 25	
		" " " 1116.....	9 72	

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 2.—DISTRIBUTION of Seizures for nine months ended March 31, 1907.—Continued.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
			\$ cts.	\$ cts.
Montreal—Con.	Brabant, J. B. G. N.	For his share of seizure, No. 1117	1 72	
		" " 1118	9 12	
		" " 1119	3 00	
		" " 1120	1 00	
		" " 1121	7 60	
		" " 1122	6 42	
		" " 1123	1 60	
		" " 1124	4 34	
		" " 1125	1 58	
		" " 1126	25 74	
		" " 1127	3 00	
		" " 1128	1 36	
		" " 1129	2 38	
		" " 1130	5 29	
		" " 1131	12 38	
		" " 1133	11 25	
		" " 1142	6 97	
	Comte, L. A. A. J...	" " 1108	6 25	121 91
		" " 1111	2 25	
		" " 1123	1 60	
		" " 1124	4 34	
		" " 1125	1 58	
		" " 1126	25 73	
		" " 1127	2 99	
		" " 1128	1 36	
		" " 1129	2 37	
		" " 1142	6 96	
	Warren, G.	" " 1123		55 43
	Crevier, J. H.	" " 1139		1 61
	Normandin, G.	" " 1139		3 62
Quebec	LaRue, G. E.	To pay informer penalty in seizure, No. 419	5 00	3 62
		" " 570	25 00	
		" " 573	25 00	
		" " 574	12 50	
		" " 575	50 00	
		" " 576	25 00	
		" " 578	25 00	
		" " 581	25 00	
	Bourget, O.	" " 573		192 50
St. John	Belyea, T. H.	To pay informer penalty in seizure " 135	25 00	10 99
		" " " 136	32 50	
	Kelly, J. T.	For his share of seizure " 135	20 00	57 50
		" " " 136	20 60	
Pictou	Fraser, P.	To pay informer penalty in seizure " 114	50 00	40 60
		For his share of seizure " 114	11 07	
	Chisholm, D.	" " 114		61 07
Calgary	Saucier, X.	To pay informer penalty in seizure " 1	30 00	11 08
		For his share of seizure " 1	15 00	
	Barrett, J. K.	" " 1		45 00
	Wiseman, P.	To pay informer penalty in seizure " 2		15 00
				50 00

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APPENDIX B—*Continued.*No. 2.—DISTRIBUTION of Seizures for nine months ended March 31, 1907.—*Concluded.*

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
			\$ cts.	\$ cts.
Vancouver.....	Miller, J. E.....	To pay informer penalty in Genl No. 4997.	50 00	
		" " " " 34.	25 00	
		For his share of seizure " 33.	.....	75 00
		Distribution of seizures ...	.....	7 50
				1,429 38

RECAPITULATION.

Ontario.....	328 95
Quebec	737 68
New Brunswick.....	98 10
Nova Scotia.....	72 15
Manitoba	110 00
British Columbia.....	82 50
	<u>1,429 38</u>

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 3.—DETAILS of Sundry Minor Expenditures for nine months ended March 31, 1907.

To whom paid.	Service.	Amount paid.	Total amounts paid.
	<i>Minor Expenditures.</i>	\$ cts.	\$ cts.
Fréchette, A.	Technical translation for examination		35 72
	<i>ADULTERATION OF FOOD.</i>	\$ cts.	
Macfarlane, Thomas, Ottawa	Salary as Chief Analyst for 9 months.	45 00	2,205 00
McGill, A.	" 1st Assistant Analyst for 9 mos.	34 53	1,690 47
Wright, S. E.	" Clerk in laboratory for 9 months		675 00
Davidson, E.	" " " " " "		675 00
Lemoine, A.	" " " " " "		675 00
Valin, J. G. A.	" " " " " "		675 00
Belisle, E.	" " " " " "		533 30
Macfarlane, A. C.	" Clerk in laboratory from March 6 to March 31, 1907.		55 90
Ladouceur, Ls	" Messenger for 9 months.		528 73
Kidd, Thomas, Seaforth, Ont.	" Food Inspector for 9 months		375 00
Costigan, J. J., Montréal, Q.	" " " " " "	5 25	257 25
Ferguson, J. C., St. John, N. B.	" " " " " "	3 00	147 00
Waugh, R. J., Halifax, N. S.	" " " " " "		262 50
Conklin, W. M., Winnipeg, M.	" " " " " "		150 00
Fletcher, R. W., Calgary, M.	" " " " " "		150 00
Parkinson, E. B., Vancouver, B. C.	" " " " " "		150 00
Rouleau, J. C., St. Hyacinthe, Q.	" " " " " "		150 00
Moore, T., Charlottetown, N. S.	" " " " " "		150 00
Roy, C. E.	" Food Inspector from July 1 to August 14, 1906.		23 64
Béland, F. X. W. E.	" Food Inspector from Sept. 26, 1906 to March 31, 1907.		154 16
Hogan, J., Kingston, Ont.	" Food Inspector for 9 months		75 00
Sanderson, A. E., Ottawa, O.	" Food Inspector from July 1, to Oct. 27, 1906 and from Nov. 8, 1906, to March 31, 1907.		143 44
O'Sullivan, D., Victoria, B. C.	" Food Inspector for 9 months		75 00
	<i>Contingencies.</i>	87 78	9,976 39
Macfarlane, T.	Travelling expenses.	415 20	
"	To pay for special assistance	362 67	
"	" rent for laboratory	300 00	
"	" sundries for laboratory	1,189 29	
Kidd, Thomas	Travelling and purchases of samples	306 82	
Costigan, J. J.	" " " " " "	271 06	
Roy, C. E.	" " " " " "	133 04	
Béland, F. X. W. E.	" " " " " "	89 15	
Ferguson, J. C.	" " " " " "	177 24	
Waugh, R. J.	" " " " " "	113 70	
Conklin, W. M.	" " " " " "	452 82	
Parkinson, E. B.	" " " " " "	24 50	
Moore, T.	" " " " " "	70 64	
Fletcher, R. W.	" " " " " "	254 45	
Rouleau, J. C.	" " " " " "	288 82	
Hogan, J.	" " " " " "	64 80	
Sanderson, A. E.	" " " " " "	103 29	
McPhee, W.	" " " " " "	3 50	
			4,710 99

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APPENDIX B—Continued.

No. 3 —DETAILS of Sundry Minor Expenditures, for nine months ended March 31, 1907—Concluded.

To whom paid.	Service.	Amounts paid.	Totals.
	ADULTERATION OF FOOD—Concluded.	\$ cts.	\$ cts.
	<i>Contingencies—Concluded.</i>		
Ellis, W. H	Allowance under Act for retaining fees	150 00	
	" " rent	75 00	
	" " material used in analyses	75 00	
	Fees for analyses	336 00	636 00
Bowman, W	Allowance under Act for retaining fees	150 00	
	" " rent	75 00	
	" " material used in analyses	75 00	
	Fees for analyses	120 00	420 00
Valade, F. X	Allowance under Act for retaining fees	150 00	
	" " rent	75 00	
	" " material used in analyses	75 00	
	Fees for analyses	128 00	428 00
Donald, J. T	Allowance under Act for retaining fees	150 00	
	" " rent	75 00	
	" " material used in analyses	75 00	
	Fees for analyses	368 85	668 85
Fagan, J. C	Allowance under Act for retaining fees	150 00	
	" " rent	75 00	
	" " material used in analyses	75 00	
	Fees for analyses	64 00	364 00
Duberger, E. A	Salary in connection with services for adulteration of drugs, 197 days at \$10, \$1,970 less \$600 previously paid and \$100 advanced	1,270 00	
Lyman Sons & Co	Apparatus for laboratory	40 60	
Eimer & Amend	Chemical apparatus, alcohol, etc.	139 86	
The Chemist and Surgeons Sup. Co	Chemicals, stoppers etc.	26 17	
Gooderham & Worts	58 30 gallons, alcohol for laboratory at \$1.26 and \$6.01 for freight	79 40	
Edwards, W. C. Co., Ltd.	Chemicals	38 75	
Wilson, C. A	Law costs, Rex vs. E. Labrecque	20 00	
McKeown W. R	" " C. A. Boright	25 00	
Robitaille, A	" " T. St. Pierre	39 40	
Desloge A	" " Ed. Bousquet	36 55	
"	" " A. Blanchet	10 00	
Kellock, J. F	Expenses in connection with Proprietary medicine 4 days	25 00	
Forward, A. J	Apparatus for Laboratory	34 73	
Ellis & Brown	Law Costs Rex. vs. Sanborn	22 45	
Collector of Customs	Duty paid on goods imported	32 29	
Bauset & Lamb Optical Co	1 set mounted objects	5 18	
McGill, A	Travelling expenses	78 90	
	Total adulteration of food expenditures		1,924 28
	Add—Printing	2,324 01	
	Stationery	237 03	
			2,561 04
	Grand total, agreeing with statement No. 8, page 17		21,725 27

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 4.—DETAILS of Departmental Expenditures, for nine months ended March 31, 1907.

Names.	Rank.	Period.	DEDUCTIONS FOR			Amounts paid.	Totals.
			Superannuation.	Retirement.	Insurance.		
			\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Templeman, Hon. W.	Minister	From July 1, '06, to Mar. 31, '07				5,250 00	
Gerald, W. J.	Deputy Minister.....	"				3,000 00	
Himsworth, W.	Chief Clerk, Secretary.....	"				2,025 00	
Campeau, F. R. E.	Chief Clerk, Chief Accountant	"	22 50			2,002 50	
Valin, J. E.	Chief Clerk, Assistant Accountant	"	29 00			1,421 00	
Shaw, Jas. F.	Chief Clerk, Chief Statistical Clerk	"	19 26			1,430 74	
Doyon, J. A.	Chief Clerk, Weights and Measures	"	29 00			1,421 00	
Carter, Wm.	Assistant Secretary	"	28 50			1,396 50	
Westman, T.	Accountant's Branch Clerk..	"	26 25			1,286 25	
Quain, R.	"	"	37 13		46 44	1,153 93	
Fowler, G.	Secretary's Branch Clerk..	"				1,237 50	
Newby, F.	"	"	22 50			1,102 50	
Dunne, J. P.	Accountant's Branch Clerk.	From July 1, '06, to Oct. 31, '06	10 00			490 00	
Burns, John	"	From July 1, '06, to Mar. 31, '07	22 50			1,102 50	
Hudon, L. E.	Secretary's Branch Clerk..	"	36 75			1,013 25	
Hughes, P. A.	Accountant's	"	34 44			997 06	
McCullough, A.	Secretary's	"	20 25			992 25	
Halliday, W. A.	Accountant's	"	35 44			977 06	
Roy, L. G.	"	"	34 13			940 87	
Desaulniers, E. A.	"	"		46 88		890 62	
Ostiguy, L. R.	"	"		45 63		866 87	
Nicholas, B. C.	Senior Second Class Clerk..	"		45 00		855 00	
Brodeur, P. E. S.	Accountant's Branch Clerk.	"		37 50		712 50	
Lawless, E. M.	Secretary's	"		35 63		676 87	
Hagarty, B.	"	"		35 63		676 87	
Charbonneau, E.	"	"		35 63		676 87	
Chateauvert, G. E.	Accountant's	"		31 88		605 62	
Gervais, J. H.	"	"		31 88		605 62	
Doyle, E. F.	Secretary's	"		31 88		605 62	
Watson, V. M.	"	"		31 88		605 62	
Goodhue, M. L. E. B.	Accountant's	"		31 88		605 62	
Trumpour, G.	Junior Second Class Clerk..	"		31 88		605 62	
Beard, M. H.	Third Class Clerk.....	"		18 75		356 25	
Furlong, C. J.	"	"		18 75		356 25	
Griffith, M.	"	From Jan. 14, '07, to Mar. 31, '07		5 37		102 14	
Nicholas, B. C.	Private Secretary	From July 1, '06, to Mar. 31, '07				300 00	
Beard, M. H.	Assistant Private Secretary.	"				150 00	
Potvin, N.	Messenger	"	18 38			506 62	
Yetts, R. P.	"	"	17 33		40 86	436 81	
			444 36	516 05	87 30		40,417 30

7-8 EDWARD VII., A. 1908

APPENDIX B—*Continued.*No. 4.—DETAILS of Departmental Expenditures for nine months ended
March 31, 1907—*Continued.*

Names.	Service.	Amounts paid.	Totals.
	<i>Contingencies.</i>	\$ cts.	\$ cts.
Robert, A., Ottawa	Salary as extra messenger for year.	500 00	
Bourgeois, E. "	"	462 48	
Campeau, A. "	" extra clerk, from July 23 to Oct. 28, 1906	146 47	
Griffith, Miss M. "	Salary as extra clerk from January 8 to 13, 1907	8 22	
Templeman, Hon. W., Ottawa	Travelling expenses	200 00	
Gerald, W. J. "	"	30 95	
Nicholas, B. C. "	Printing	107 20	
King's Printer "	Parliamentary publications	1,091 01	
Controller of Stationery "	Stationery	7 20	
C. P. Ry. Telegraph Co. "	Telegrams	1,239 67	
G. N. W. "	"	405 23	
The Bell Telephone Co. "	Telephone messages	309 88	
Postmaster "	Postage	12 00	
Chas. Higgerty "	Customs entry fees	44 61	
Sproule, W. H. "	To repairs, clocks, &c.	11 50	
Storr, A. M. "	Cartage	9 25	
Bryson, Graham & Co. "	Matches, soap, towels &c.	127 70	
Maviety, Mrs. S. "	Washing, &c.	26 74	
Ottawa Electric Ry. Co. "	Tickets	45 00	
Dominion Express Co. "	Express charges	10 00	
Canadian "	"	9 15	
Graves Bros. "	Ice tongs, water pitcher, &c.	2 05	
Duford, J. B. "	Brushes	24 00	
C. P. Ry. Telegraph Messengers, Ottawa	Christmas donation	1 46	
G. T. Ry. " " " " " "	"	4 25	
Mahoney, J., Ottawa	Cartage	3 75	
Butterworth & Co., Ottawa	Hardware	1 75	
Robillard & Sons, Dr. A., Ottawa	Soap	1 35	
Himsworth, W., Ottawa	Petty expenses	4 00	
Le Canadien, Chatham	Subscription	1 50	
The Daily News, New Westminster	"	0 75	
Jones, Yarrell & Co., London, Eng.	"	2 50	
Times Printing Co., Hamilton	"	44 38	
The Semi-Weekly O'Kanagan	"	3 00	
L'Evangeline, St. John, N.B.	"	1 50	
The Tribune Publishing Co.	"	3 00	
Le Progrès du Saguenay	"	4 00	
Sherbrooke Record, Sherbrooke	"	1 00	
Tobacco World Publishing Co.	"	3 30	
Le Progrès du Golfe, Rimouski	"	1 17	
Le Courrier de L'Ouest	"	0 83	
Munn & Co., New York	"	1 00	
Manitoba Free Press Co., Winnipeg	"	7 00	
Bulletin des Recherches Historiques, Lévis	"	4 00	
Intelligencer, Belleville	"	2 00	
Catholic Register, Toronto	"	3 00	
The Mail & Empire "	"	1 00	
Herald Publishing Co., Montreal	"	4 00	
Inland Sentinel, Kamloops	"	6 00	
The Daily Herald, Nanaimo	"	2 00	
Rossland Miner, Rossland	"	5 50	
Review Publishing Co., Montreal	"	7 80	
La Cie d'Imprimerie d'Arthabaska	"	10 00	
Le Lac St. Jean, Roberval	"	1 00	
Le Soleil, Quebec	"	2 67	
The Citizen, Ottawa	"	12 00	
		18 00	

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 4—DETAILS of Departmental Expenditures for nine months ended March 31, 1907—Concluded.

Names.	Service.	Amounts paid.	Totals.
	<i>Contingencies—Con.</i>	\$ cts.	\$ cts.
North Bay Times.....	Subscription	2 00	
United Canada, Ottawa.....	"	1 50	
Ottawa Free Press, Ottawa.....	"	17 20	
La Presse, Montreal.....	"	6 00	
Canada Francais, St. Jean.....	"	1 00	
La Patrie, Montreal.....	"	6 00	
Le Cultivateur, Montreal.....	"	1 00	
La Temps, Ottawa.....	"	3 00	
The News, Toronto.....	"	8 00	
Spokane Newspaper Agency.....	"	10 00	
Post Intelligencer Co.....	"	7 50	
The New Freeman, St. John.....	"	1 00	
The Colonist, Victoria.....	"	5 00	
La Cie de Publication du Canada.....	"	6 00	
S. B. Foote, Ottawa.....	"	2 00	
Witness Printing House, Montreal.....	"	6 00	
L'Echo de Québec.....	"	1 50	
Chatham Daily News.....	"	3 00	
Montreal Star, Montreal.....	"	3 00	
Blackadar Bros., Halifax.....	"	5 00	
Le Bulletin, Montreal.....	"	1 00	
Journal Printing Co., Ottawa.....	"	6 60	
Globe Printing Co., Toronto.....	"	8 00	
La Tribune, St. Hyacinthe.....	"	1 00	
Gazette Printing Co., Montreal.....	"	12 00	
The Resources, Montreal.....	"	1 00	
Saturday Night, Toronto.....	"	4 00	
Canada Newspaper Co., Toronto.....	"	7 00	
The Sentinel Review, Woodstock.....	"	3 00	
The Toronto World, Toronto.....	"	4 80	
Chronicle Publishing Co., Halifax.....	"	5 00	
Toronto Daily Star, Toronto.....	"	2 75	
L'Imprimerie, Yamaska.....	"	1 50	
The Trade Review, Montreal.....	"	3 75	
The Tribune Publishing Co., Winnipeg.....	"	2 00	
Telegram Printing Co., Ltd. " ..	"	4 33	
Total departmental contingencies			5,159 20
Authorized disbursements (less superannuation, retirement and insurance).....			45,576 50
ADD—Balance due March 31, 1907.....			16 66
			45,593 16
LESS—Balance due July 1, 1906.....			16 66
Actual disbursements, agreeing with statement No. 17, page 42.....			45,576 50

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

7-8 EDWARD VII., A. 1908

APPENDIX B—Continued.

No. 5.—DETAILS of Weights and Measures Expenditures for nine months ended March 31, 1907.

To whom paid.	Districts.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
	<i>Billerville.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Johnson, W.	Salary as Inspector for nine months.		18 00	2 70	879 30	
Slattery, T.	" Assistant Inspector for nine months.		11 25	1 35	549 90	
Gallagher, T.	" Assistant Inspector for nine months.			1 35	448 65	
Johnston, C. W.	" Assistant Inspector for nine months.			1 35	448 65	
Errett, R. W.	" Assistant Inspector from July 1 to December 31, 1906.			0 90	174 06	
	Salaries.		29 25	7 65	2,500 56	
	Contingencies.				1,955 30	
						4,455 86
	<i>Hamilton.</i>					
Freed, A. T.	Salary as Inspector for nine months.			2 70	1,197 27	
Marentette, A.	" Assistant Inspector for nine months.		12 03	1 35	586 62	
Fitzgerald, E. W.	" Assistant Inspector for nine months.			1 35	598 59	
Wheatley, A. E.	" Assistant Inspector for nine months.			1 35	598 59	
Laidman, R. H.	" Assistant Inspector for nine months.			1 35	561 15	
Robins, S. W.	" Assistant Inspector for nine months.			1 35	486 09	
Clegg, J.	" Assistant Inspector from January 14 to March 31, 1907.			0 30	111 37	
	Salaries.		12 03	9 75	4,139 68	
	Contingencies.				1,472 71	
						5,612 39
	<i>Ottawa.</i>					
Macdonald, J. A.	Salary as Inspector for nine months.			2 70	1,084 77	
Breen, J.	" Assistant Inspector for nine months.			1 35	561 15	
MacFarlane, J.	" Assistant Inspector for nine months.		11 25	1 35	549 90	
Winsor, J.	" Assistant Inspector for nine months.			1 35	523 62	
Findley, R.	" Assistant Inspector for nine months.			1 35	496 84	
Scott, J.	" Assistant Inspector from July 1, 1906 to February 1, 1907.			1 05	290 57	
	Salaries.		11 25	9 15	3,506 85	
	Contingencies.				873 17	
						4,380 02
	<i>Toronto.</i>					
Kelly, D.	Salary as Inspector for nine months.			2 70	1,009 80	
Milligan, R. J.	" Assistant Inspector for nine months.		11 97	1 35	598 59	
Wright, R. J.	" Assistant Inspector for nine months.			1 35	586 62	
Smith, J. C.	" Assistant Inspector for nine months.			1 35	561 15	

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 5.—DETAILS of Weights and Measures Expenditures for nine months ended March 31, 1907—Continued.

To whom paid.	Districts.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nation.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Toronto—Con.</i>					
Murdoch, J.	Salary as Assistant Inspector for nine months ..?			1 35	561 15	
	Salaries		11 97	8 10	3,317 31	
	Contingencies				1,372 76	
	<i>Windsor.</i>					4,690 07
Hayward, W. J. ...	Salary as Inspector for nine months....		23 97	2 70	1,173 33	
Coughlin, D.	" Assistant Inspector for nine months			1 35	598 59	
Thomas, J. S. ...	" Assistant Inspector for nine months			1 35	598 59	
Hughes, R. A.	" Assistant Inspector for nine months			1 35	598 59	
Liddle, D.	" Assistant Inspector for nine months			1 35	373 59	
	Salaries		23 97	8 10	3,342 69	
	Contingencies				1,345 42	
	<i>Montreal.</i>					4,688 11
Chalus, J. O. ...	Salary as Inspector for nine months....		23 97	2 70	1,173 33	
Daoust, J. A.	" Assistant Inspector for nine months		12 03	1 35	566 62	
Hébert, J. A. P. ...	" Assistant Inspector for nine months			1 35	598 59	
Boudet, E.	" Assistant Inspector for nine months			1 35	598 59	
Collins, D.	" Assistant Inspector for nine months			1 35	598 59	
Beaulac, J. H.	" Assistant Inspector for nine months			1 35	523 62	
Hall, H. C.	" Assistant Inspector for nine months			1 35	448 65	
	Salaries		36 00	10 80	4,527 99	
	Contingencies				2,277 99	
	<i>Quebec.</i>					6,805 98
Roy, C. E.	Salary as Inspector for nine months....			2 70	1,017 64	
LeBel, J. A. W. ...	" Assistant Inspector for nine months		28 92	1 25	794 70	
Kelly, M. J.	" Assistant Inspector from July 1 to January 1, 1907.....		11 94	0 90	387 12	
Guay, A.	" Assistant Inspector for nine months			1 35	561 15	
Préfontaine, F. H. ...	" Assistant Inspector for nine months			1 35	523 62	
Knowles, C.	" Assistant Inspector for nine months			1 35	561 15	
Petit, J. B.	" Assistant Inspector for nine months			1 35	448 65	
Bourget, L. J. ...	" Assistant Inspector for nine months			1 35	523 62	

7-8 EDWARD VII., A. 1908

APPENDIX B—Continued.

No. 5.—DETAILS of Weights and Measures Expenditures, for nine months ended March 31, 1907—Continued.

To whom paid.	Districts.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Quebec—Con.</i>					
Parent, J.	Salary as Assistant Inspector for nine months	•		1 35	454 73	
	Salaries		40 86	13 05	5,272 38	
	Contingencies				1,575 85	6,848 23
	<i>St. Hyacinthe.</i>					
Morin, J. P.	Salary as Inspector for nine months			2 70	672 30	
Tomlinson, W. W.	" Asst. Inspector for nine months			1 35	561 15	
Dessert, V.	" Asst. Inspector for nine months			1 35	523 62	
Therien, J. F.	" Asst. Inspector for nine months			1 35	461 93	
	Salaries			6 75	2,219 00	
	Contingencies				841 46	3,060 46
	<i>Three Rivers.</i>					
Gravel, A. I.	Salary as Inspector for nine months			2 70	747 27	
Bolduc, E.	" Asst. " "			1 55	448 65	
	Salaries			4 05	1,195 92	
	Contingencies				105 40	1,301 32
	<i>St. John.</i>					
Barry, J.	Salary as Inspector for nine months			2 70	897 30	
Cowan, E.	" Asst. " from July 1 to November 1, 1906		5 00	0 60	244 40	
Bernier, J. A.	" Asst. Inspector for nine months			1 35	448 65	
Leblanc, F. X.	" " " "			1 35	448 65	
White, H. E.	" " " from Jan. 14 to March 31, 1907			0 30	107 20	
	Salaries		5 00	6 30	2,146 20	
	Contingencies				911 76	3,057 96
	<i>Cape Breton.</i>					
Laurer, G. C.	Salary as Inspector for nine months			2 70	634 80	
	Contingencies				302 07	936 87
	<i>Halifax.</i>					
Frame, A.	Salary as Inspector for nine months			2 70	784 80	
Waugh, R. J.	" Asst. " " "			1 35	486 09	
	Salaries			4 05	1,270 89	
	Contingencies				1,338 37	2,609 26
	<i>Pictou.</i>					
Dustan, W. M.	Salary as Inspector for nine months		14 97	2 70	732 33	
Chisholm, J. J.	" Asst. " " "			1 35	523 62	
	Salaries		14 97	4 05	1,235 95	
	Contingencies				187 86	1,443 81

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 5.—DETAILS of Weights and Measures Expenditures, for nine months ended March 31, 1907—Continued.

To whom paid.	Districts.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nation.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Charlottetown.</i>					
Davy, E.	Salary as Inspector for nine months			2 70	747 27	
Hughes, H.	" Asst. " "			1 35	486 99	
	Salaries			4 05	1,233 36	
	Contingencies				211 34	
	<i>Winnipeg.</i>					1,444 70
Magnees, R.	Salary as Inspector for nine months			2 70	1,047 24	
McDonald, A. W.	" Asst. " "			1 35	561 15	
Mager, J. G.	" " " "			1 35	73 62	
McKay, R.	" " " "			1 35	561 15	
Girdlestone, R. J. M.	" " " "		3 03	1 35	145 62	
Gilby, W. F.	" " " "			1 35	411 12	
	Salaries		3 03	9 45	2,799 90	
	Contingencies				1,802 50	
	<i>Calgary.</i>					4,602 40
Saucier, X.	Salary as Inspector from July 1 to Decem- ber 7, 1906			1 55	84 97	
Costello, J. W.	" Inspector from December 7, 1906, to March 31, 1907		13 23	1 91	648 25	
	Salaries		13 23	3 46	733 22	
	Contingencies				279 00	
	<i>Vancouver.</i>					1,012 22
Marshall, R.	Salary as Inspector for nine months			2 70	672 30	
Findley, H.	" Asst. " "			1 35	673 65	
McAloney, J. A.	" " " "			1 35	261 09	
	Salaries			5 40	1,607 04	
	Contingencies				570 03	
	<i>Nelson.</i>					2,177 07
Parker, Thos.	Salary as Inspector for nine months			2 70	672 30	
	Contingencies				734 50	
	<i>Yukon.</i>					1,406 80
MacDonald, J. F.	Salary as Inspector for nine months			2 70	747 27	
	Contingencies				229 10	
	<i>Chief Inspector.</i>					976 37
Fyfe, Jas.	Salary as Chief Inspector for nine months				1,950 00	
	Contingencies				354 38	
						2,304 38

7-8 EDWARD VII., A. 1908

APPENDIX B—Continued.

No 5.—DETAILS of Weights and Measures Expenditures for nine months ended March 31, 1907—Continued.

To whom paid.	Service.	Amounts paid.	Total amounts paid.
		\$ cts.	\$ cts.
<i>General Contingencies.</i>			
Burgess, T	Salary as mechanical assistant for nine months.....	675 00	
The Pritchard & Andrews Co.	Numerals stamps, seals and general repairs.....	127 78	
Graves Bros	General hardware s pply.....	25 04	
Sherren, J. C.	Law costs re Rex vs. G. H. Brown and J. Biglow.....	47 00	
Oertling, L.	Weights, freight and packing.....	521 34	
Carson, Hugh	24 straps \$6, and 25 cases \$120.....	126 00	
Collector of Customs	Duty paid on imported goods.....	81 95	
Wilson, C. A.	Law costs, Rex vs. La. Racette and A. Beauchamp.....	40 00	
Chisholm, Jas.	Law costs, Rex vs. H. S. Bush.....	20 00	
Dominion Plating Co., The	Nickeling 24 scale strips and nuts.....	10 80	
Chadwick Bros.	24 copper tanks, and freight and packing.....	335 01	
American Bank Note Co.	For printing stamps.....	75 00	
Thornton & Truman	Brass wire and general repairs, locks and keys, &c.....	5 95	
The Canadian Rubber Co.	1 rubber bag.....	15 00	
Robert Mitchell Co., Ltd	24 pieces channel brass and 48 brass nuts.....	10 75	
Woods Ltd	1 bag.....	1 50	
Larmouth, E. A. (for estate of Harris, Campbell & Boyden)..	For painting and repairing 2 large cases.....	25 00	
Hope, J. & Son.	6 yards of blue print and 1 roll of linen.....	7 25	
Dominion Express Co., The	Express charges.....	8 15	
Canadian Express Co., The	".....	19 30	
American Express, The	".....	4 02	
Grand Trunk Ry. System	Freight.....	1 96	
Canadian Pacific Ry	".....	9 83	
Mahoney, J.	Cartage.....	7 25	
	Total general contingencies.....		2,200 88
<i>Provisional Allowance.</i>			
Magness, R., Winnipeg..	To pay A. W. McDonald for provisional allowance.....	112 50	
" " "	" R. McKay " ".....	112 47	
" " "	" J. G. Mager " ".....	112 47	
Saucier, F. X., Calgary..	" J. W. Costello " ".....	112 47	
	Total for provisional allowance.....		449 91
<i>Metric System.</i>			
Edwards, W. C. & Co., Ltd.	Lumber and cartage.....	19 40	
The Canadian Express Co.	Express charges.....	55 05	
The Dominion Express Co.	".....	87 17	
The Canadian Pacific Ry. Co.	Freight.....	4 55	
	Total for metric system.....		166 17
	Grand total.....		66,631 24

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 5.—DETAILS of Weights and Measures Expenditures for the nine months ended March 31, 1907—*Concluded.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	<i>Metric System.</i>	\$ cts.	\$ cts.
	ADD—Printing	1,928 58	
	Stationery.	354 36	
	Lithographing.....	228 15	
			2,511 09
	Actual disbursements, (less superannuation, insurance, retirement and guarantee).....		69,142 33
	ADD—Old balances due by Inspectors March 31, 1907		193 26
			69,335 59
	LESS—Old balances due by Inspectors July 1, 1906....		193 26
	Actual disbursements, agreeing with statements (A) and (B) pages 48, 49.		69,142 33

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX B—Continued.

No. 6.—DETAILS of Gas Inspection Expenditures, for nine months ended March 31, 1907.

To whom paid.	Districts.	DEDUCTIONS FOR			Amounts paid	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>Barrie.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Shanacy, M.	Salary as Inspector for nine months....		1 50	2 70	70 80	
	Contingencies				0 85	
						71 65
	<i>Bellefille.</i>					
Johnson, W.	Salary as Inspector for nine months		5 28	2 70	254 52	
Stuart, W. E.	" Asst. " "			2 16	72 81	
	Salaries		5 28	4 86	327 33	
	Contingencies				160 10	
						487 43
	<i>Berlin.</i>					
Broadfoot, S.	Salary as Inspector for nine months....			2 70	72 30	
	Contingencies.				35 38	
						107 68
	<i>Brockville.</i>					
Johnston, C. W.	Contingencies					10 25
	<i>Cobourg.</i>					
Bickle, J. W.	Salary as Inspector for nine months....		1 50	2 70	70 80	
	Contingencies				36 40	
						107 20
	<i>Cornwall.</i>					
Mulhern, M. M.	Salary as Inspector for nine months....		1 50	2 70	70 80	
	Contingencies.				22 50	
						93 30
	<i>Guelph.</i>					
Broadfoot, S.	Salary as Inspector for nine months....		3 00	2 70	144 30	
	Contingencies				28 79	
						173 09
	<i>Hamilton.</i>					
McPhie, D.	Salary as Inspector for nine months....		27 00	2 70	1,320 30	
McPhie, W. H.	" Asst. " "			1 35	496 84	
Murphy, F. C.	" " " "			1 35	448 65	
Dennis, W. A.	" " " "			1 35	111 15	
	Salaries		27 00	6 75	2,376 94	
	Contingencies				400 75	
						2,777 69
	<i>Kingston.</i>					
Gallagher, T.	Salary as Inspector for nine months....			2 70	297 30	
	Contingencies.				64 35	
						361 65
	<i>Listowel.</i>					
Male, T.	Salary as Inspector for nine months....			2 70	72 30	
	Contingencies				70 40	
						142 70

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 6.—DETAILS of Gas of Expenditures, for nine months ended March 31, 1907—Con.

To whom paid.	Districts.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
	<i>London.</i>					
Nash, A. F.	Salary as Inspector for nine months.....			2 70	934 74	
Folley, L. R.	" Asst. " from July 1, 1906 to February 1, 1907.			1 05	348 95	
	Salaries.....			3 75	1,283 69	
	Contingencies.....				228 35	
						1,512 04
	<i>Napanee.</i>					
McPhie, D.	Contingencies.....					72 58
	<i>Ottawa.</i>					
Roche, H. G.	Salary as Inspector for nine months....			2 70	859 77	
Bond, M. B.	" Asst. " " "			2 16	447 84	
	Salaries.....			4 86	1,307 61	
	Contingencies.....				769 26	
						2,076 87
	<i>Owen Sound.</i>					
Graham, W. J. ...	Salary as Inspector for nine months....			2 70	147 30	
	Contingencies.....				103 75	
						241 05
	<i>Peterborough.</i>					
Rork, T.	Salary as Inspector for nine months....			2 70	109 80	
	Contingencies.....				21 57	
						131 37
	<i>Sarnia.</i>					
Thrasher, W. A. ...	Contingencies.....					2 25
	<i>Stratford.</i>					
Rennie, G.	Salary as Inspector for nine months....		3 00	2 70	144 30	
	Contingencies.....				10 50	
						154 80
	<i>Toronto.</i>					
Johnston, J. K. ...	Salary as Inspector for nine months....		25 53	2 70	1,246 77	
Pape, J.	" Asst. " " "			1 35	748 62	
Whyte, J. A.	" " " " "			1 35	598 59	
Hunter, W. M. ...	" " " " "			1 35	523 62	
	Salaries.....		25 53	6 75	3,117 60	
	Contingencies.....				87 49	
						3,205 09
	<i>Woodstock.</i>					
Orr, H. M.	Salary as Inspector from January 14 to March 31, 1907.			0 38		
						21 11
	<i>Montreal.</i>					
Aubin, A.	Salary as Inspector for nine months....			2 70	1,197 27	
O'Flaherty, M. J. ...	" Asst. " " "			1 35	673 65	
Aubin, Chas.	" " " " "			2 16	597 78	
	Salaries.....			6 21	2,468 70	
	Contingencies.....				336 00	
						2,804 70

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 6.—DETAILS of Gas Inspection Expenditures, for nine months ended March 31, 1907—*Continued.*

To whom paid.	Districts.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Vancouver.</i>					
Miller, J. E.	Salary as Inspector for nine months.		4 50	2 70	217 80	
	Contingencies.				33 55	
						351 35
	<i>Victoria.</i>					
Jones, R.	Salary as Inspector for nine months.		3 00	2 70	144 30	
	Contingencies.				12 50	
						156 80
	<i>Chief Inspector.</i>					
Higman, O. ...	Salary as Chief Inspector for nine months.					75 00

7-8 EDWARD VII., A. 1908

APPENDIX B—*Continued.*No. 6.—DETAILS of Gas Inspection Expenditures for nine months ended March 31, 1907—*Concluded.*

To whom paid.	Service.	Amounts paid.	Total Amounts paid.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
American Bank Note Co.	For printing stamps	75 00	
Stevenson, Geo.	To pay for 2 meter power	828 00	
McDonald & Henry	Material furnished and repairs to Stratford Gas Office	53 01	
McGill, A.	Travelling expenses	108 05	
Canadian Rubber Co., The	Rubber tubing	23 25	
Sugg, W. & Co.	36 discs	9 00	
Collector of Customs	Duty paid on imported goods	2 21	
Fréchette, L. A.	Technical translation	2 51	
Dominion Express Co.	Express charges	7 30	
	Total general gas contingencies		1,106 33
	Grand total		21,954 21
	ADD—Printing	235 00	
	Stationery	297 75	
	Lithographing	150 00	682 75
	Authorized disbursement (less superannuation, retirement and guarantee)		22,636 36
	ADD—Balances due by Inspectors March 31, 1907		212 88
			22,849 84
	Less—Balances due by Inspectors July 1, 1906		212 88
	Actual disbursements, agreeing with statement No. 22, page 52		22,636 96

W. J. GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 7.—DETAILS of Electric Light Inspection for nine months ended March 31, 1907.

To whom paid.	Districts.	Deductions for Guarantee.	Amounts paid.	Total amounts paid.
		\$ cts.	\$ cts.	\$ cts.
Johnston, C. W....	<i>Belleville.</i>			
	Salary as Inspector for nine months.....	1 35	89 49	
	Contingencies.....		325 52	415 01
McPhie, D.....	<i>Hamilton.</i>			
	Contingencies.....			47 65
Nash, A. F.....	<i>London.</i>			
	Contingencies.....			327 35
Roche, H. G.....	<i>Ottawa.</i>			
	Contingencies.....			154 95
Graham, W. J....	<i>Owen Sound.</i>			
	Contingencies.....			2 00
Johnstone, J. K..	<i>Toronto.</i>			
	Contingencies.....			373 62
Aubin, A.....	<i>Montreal.</i>			
	Contingencies.....			72 50
Le Vasseur, N....	<i>Quebec.</i>			
	Contingencies.....			96 33
Simpson, A. F....	<i>Sherbrooke.</i>			
	Contingencies.....			49 80
Provost, J. E....	<i>St. Hyacinthe.</i>			
	Salary as Inspector for nine months.....	1 35	223 65	
	Contingencies.....		91 35	315 00
Dufresne, J. U....	<i>Three Rivers.</i>			
	Salary as Inspector for nine months.....		375 00	
	Contingencies.....		39 00	414 00
Wilson, J. E.....	<i>St. John.</i>			
	Contingencies.....			176 69
Ritchie, A. J....	<i>Halifax.</i>			
	Contingencies.....			100 10
Bell, J. H.....	<i>Charlottetown.</i>			
	Contingencies.....			44 84

7-8 EDWARD VII., A. 1908

APPENDIX B—Continued.

No. 7.—DETAILS of Electric Light Inspection for nine months ended March 31, 1907—Continued.

To whom paid.	Districts.	Deductions for Guarantee.	Amounts paid.	Total Amounts paid.
	<i>Calgary.</i>	\$ cts.	\$ cts.	\$ cts.
Harbottle, N.	Salary as Inspector from July 1, '06 to February, '07.	1 06	57 26	
Higman, O., jr.	" " from Feb. 21 to March 31, 1907.	0 15	42 70	
		1 20	99 96	
	Contingencies		5 95	105 91
	<i>Winnipeg.</i>			
Magness, R.	Contingencies			55 10
	<i>Victoria.</i>			
Jones, R.	Contingencies			35 65
	<i>Yukon.</i>			
Macdonald, J. F. .	Salary as Inspector for nine months.	2 70		372 24
	<i>Chief Electrical Engineer.</i>			
Higman, O.	Salary as Chief Electrical Engineer for nine months.		1,874 97	
Evans, C. J.	" Mechanic from Dec. 7, '06 to Mch. 31, '07.		253 73	
	Salaries		2,128 70	
	Contingencies		686 45	2,815 15

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 7.—DETAILS of Electric Light Inspection Expenditures for nine months ended
March 31, 1907—Concluded.

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
Ahearn & Soper, Ltd.....	Wire, 1 motor, voltmeter and repairing field coil...	411 34	
"	12 combination switches	12 12	
"	1 5-hrs speed motor, &c.....	363 05	
"	Electrical supplies	30 35	
Smith, S. & Son.....	14 cronographs	204 40	
American Bank Note Co.....	Stamps supplied	100 00	
Crompton & Co., Ltd.....	1 Wheatstone bridge.....	121 67	
Hungerford, W. T., Brass & Copper Co.....	180 lbs. of copper.....	64 80	
Canadian General Elec. Co.....	1 test meter	60 20	
Collector of Customs.....	Duty paid on imported goods..	63 27	
Goodwin, G.....	Laying in concrete 125 conduits for cables.....	40 00	
Shedrick Rigby Co., Ltd.....	For repairing wattmeter	10 80	
Weston Electrical Instrument Co.....	For repairing 2 voltmeters and 1 wattmeter, freight, &c	34 51	
The Robert Mitchell Co. Ltd	6 brass brackets	24 00	
Marchand, P. E. & Co.....	1 transformer 50 to 1000 volt.....	20 00	
Garrioch, Godard & Co.....	1 doz. fuse blocks.....	1 80	
Canadian Pacific Ry Co.....	Freight	6 92	
Grand Trunk Ry. System.....	"	11 22	
Ottawa and N. Y. Ry.....	"	0 86	
The Canadian Express Co.....	Express charges.....	12 15	
The Dominion Express Co.....	"	24 40	
The American Express Co.....	"	2 00	
Mahoney, J.....	Cartage	0 50	
Fréchette, L. A.	Technical translation.....	1 00	
	Total electric light contingencies		1,621 36
	Grand total		9,598 25
	ADD—Printing.....	301 93	
	Stationery.....	44 92	
			346 85
	Actual disbursements, agreeing with statement No. 25, page 56.....		9,945 10

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

7-8 EDWARD VII., A. 1908

APPENDIX B—Continued.

No. 8 --List of Permanent Employees of the Inland Revenue Department employed on Salary, during the nine months ended March 31, 1907.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Aaron, J. D.		1					
Adam, A. R.		1					
Adams, J. S.		1					
Alexander, Thos.		1					
Allen, G. A.		1					
Altman, Peter J.		1					
Amor, Wm.		1					
Andrews, A. A.		1					
Armstrong, Walter		1					
Auger, L. H.		1					
Aubin, A.				1	1		
Aubin, Cha.				1	1		
Baby, W. A. D.		1					
Baikie, D.		1					
Barber, J. S.		1					
Barnes, G.		1					
Barrett, J. K.		1					
Barry, James			1				
Bayard, Gilbert A.		1					
Beard, Miss M. H.	1						
Beaulac, J. H.			1				
Beaulieu, J. B.		1					
Bélair, A. (Plessis dit)		1					
Belisle, E.							1
Bell, J. H.				1	1		
Belleperche, A. J. E.		1					
Belyea, T. H.		1					
Béneteau, S.		1					
Bennett, James		1					
Benoit, L. V.		1		1			
Bernard, N. J. D.		1					
Bernier, J. A.			1				
Berry, H. L.		1					
Bickle, J. W.		1		1			
Bishop, J. B.		1					
Blackman, C.		1					
Blethen, C. W.		1					
Blyth, Alex.		1					
Bolduc, Ephrem			1				
Bonner, J. D.					1		
Boomer, J. B.		1					
Boudet, E.			1				
Bourget, L. J.			1				
Bourget, O.		1					
Bourgeois, C.		1					
Bourgeois, J. E.	1						
Bousquet, J. O.		1					
Bouteiller, G. A.		1					
Bowen, F. C.		1		1	1		
Bowman, Allan		1					
Boyd, J. F. S.		1					
Boyd, S. I.		1					
Boyle, P.		1					
Brabant, J. B. G. N.		1					
Brain, A. F.		1					
Breen, John			1				
Brennan, D. J.		1					
Brennan, John		1					
Brentnall, F. F.		1					

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APPENDIX B—Continued.

No. 8.—List of Permanent Employees of the Inland Revenue Department,
1906-1907—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Bridgman, M. W.		1					
Broadfoot, S.		1		1			
Brodeur, P. E. S.	1						
Brown, W. J.		1					
Browne, G. W.		1					
Burgess, Thomas H.			1				
Burke, T.		1					
Burns, John	1						
Burns, R. J.		1					
Cahill, J. H.		1					
Cahill, J. W.		1					
Cameron, D. M.		1					
Campeau, F. R. E.	1						
Carroll, D.		1					
Carroll, F. P.		1					
Carter, William	1						
Casey, John		1					
Cavan, A.		1					
Caven, W.		1					
Chagnon, C. P.		1					
Chalus, J. O.			1				
Charbonneau, E.	1						
Chartier, Etienne		1					
Chateauvert, G. E.	1						
Cheseldine, J. H.		1					
Chilver, F. W.		1					
Chisholm, J. J.			1				
Chisholm, W. N.		1					
Clark, James Alfred		1					
Clarke, Thomas		1					
Codd, Herber J. S.		1					
Code, Abraham		1					
Coleman, Charles		1					
Coleman, J. J.		1					
Coles, F. H.		1					
Collins, D.			1				
Comte, L. A. A. J.		1					
Conklin, W. M.		1					1
Cook, W. R.		1					
Costello, J. W.			1				
Costigan, J. J.		1					1
Cotter, W. F.				1	1		
Coughlin, D.			1				
Coulter, Alex		1					
Courchesne, P. H. E.		1					
Courtney, J. J.		1					
Coutts, J. J.		1					
Crawford, W. P.		1					
Crevier, J. H.		1					
Cryderman, C. W.		1					
Dager, H. J.		1					
Daignault, G.		1					
Daoust, J. A.			1				
Daveluy, J. P.		1					
David, T.		1					
Davis, T. G.		1					
Davy, Edward			1				
Dawson, W.		1					
Deland, A. N.		1					

APPENDIX B—Continued.

No. 8.—List of Permanent Employees of the Inland Revenue Department,
1906-1907—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Dennis, W. A.		1					
Deely, F.				1			
Desaulniers, E. L.	1						
Desaulniers, J. E. A.		1					
DeSSERT, V.			1				
Dibblee, William		1					
Dick, J. W.		1					
Dickson, C. T.		1					
Dingman, N. J.		1					
Dixon, H. G. S.		1					
Doyle, B. J.		1					
Doyle, E. F.	1						
Doyon, J. A.	1						
Dudley, W. H.		1					
Dufresne, J. U.					1		
Dumaine, J. D. E.		1					
Dumbrille, R. W.		1					
Dumouchel, Léandre		1					
Dunlop, C.		1					
Dunne, J. P.	1						
Duplessis, C. Z.		1					
Dustan, W. M.			1				
Dwyre, D. T.		1					
Earl, R. W.		1					
Egan, Wm.		1					
Egener, A.		1					
Elliott, W. J.		1					
Evans, G. T.		1					
Fahey, Ed.		1					
Falconer, James		1					
Falconer, R. H.		1					
Ferguson, John C.		1					1
Fiddes, James.		1					
Fielding, Laura G.		1					
Findlay, R.			1				
Findley, Hugh			1				
Fitzgerald, E. W.			1				
Fitzpatrick, W. J.		1					
Fleming, C.		1					
Fletcher, R. W.		1					1
Floody, E.						1	
Flynn, D. J.		1					
Forest, E. R.		1					
Forest, M.		1					
Fortier, J. J. O.		1					
Foster, J. Henry.		1					
Fowler, George	1						
Fox, J. D.		1					
Fox, Thomas.		1					
Frame, Archibald			1				
Frankland, H. R.		1					
Fraser, P.		1					
Freed, A. T.			1				
Freeland, Anthony.		1					
Furlong, C. J.	1						
Fyfe, James			1				
Gamache, J. H.		1					
Gauvin, E.		1					

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APPENDIX B—Continued.

No. 8.—List of Permanent Employees of the Inland Revenue Department,
1906-1907.—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Geldart, O. A.		1					
George, John		1					
Gerald, C.		1					
Gerald, W. H.		1					
Gerald, W. J.	1						
Gervais, J. H.	1						
Gilby, W. F.			1				
Gill, Wm.		1					
Gillies, Archibald I.		1					
Girard, Iréné		1					
Girdlestone, R. J. M.		1	1				
Goodhue, M. L. E. B.	1						
Goodman, A. W.		1					
Gorman, Arthur M.		1					
Gosnell, T. S.		1					
Gow, J. E.		1					
Graham, A. L.		1					
Graham, W. J.		1		1			
Graham, W. T.		1					
Grant, H. H.		1					
Gravel, A. I.			1				
Graveline, D. P.		1					
Grimason, Thomas		1					
Grosbois (de), Chas. B.		1					
Guay, Alphonse			1				
Hagan, James		1					
Hagarty, P.		1					
Hagerty, B.	1						
Hall, H. C.		1					
Halliday, W. A.	1						
Hammond, T. W.		1					
Hanley, A.		1					
Hanlon, J. R.		1					
Harbottle, N.		1					
Harwood, J. O. A.		1					
Hawkins, W. L.		1					
Hayhurst, T. H.		1					
Hayward, W. J.			1				
Hébert, C. D.		1					
Hébert, J. A. P.			1				
Helliwell, H. N.		1					
Henderson, W.		1					
Henwood, George		1					
Hesson, C. A.		1					
Hicks, W. H.		1					
Higman, O.				1	1		
Himsworth, Wm.	1						
Hinchey, E. H.		1					
Hobbs, G. N.		1					
Hodder, W. E.		1					
Hogan, James		1					
Howard, W. W. S.		1					1
Howden, R.		1					
Howell, Thomas		1					
Howie, A.		1					
Hubley, H. H.		1					
Hudon, L. E.	1						
Hughes, Henry			1				
Hughes, P. A.	1						

7-8 EDWARD VII., A. 1908

APPENDIX B—Continued.

No. 8.—List of Permanent Employees of the Inland Revenue Department,
1906-1907—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Hughes, R. A.			1				
Hunter, W. M.				1	1		
Hurst, Levi B.		1					
Iler, B.		1					
Ironside, G. A.		1					
James, T. C.		1					
Jameson, S. B.		1					
Jamieson, R. C.		1					
Jeffrey, A. J.		1					
Johnson, C. W.			1	1			
Johnson, J. J.		1					
Johnson, Wm.			1		1		
Johnston, C. W.			1	1			
Johnstone, J. K.				1	1		
Jones, Andrew.		1					
Jones, Richard.		1		1	1		
Jubenville, J. P.		1					
Kearny, D. J.		1					
Keay, W. S.		1					
Keeler, G. S.		1					
Keilty, T.		1					
Kelly, Daniel.			1				
Kelly, J. F.						1	
Kenning, J. H.		1					
Kenny, John.		1					
Keogh, P. M.		1					
Kidd, Thomas.							1
King, R. M.		1					
Kirkpatrick, A. J.		1					
Knowles, C.			1				
Labelle, L. V.		1					
Ladouceur, J.							1
Laidman, Richard H.			1				
Lambert, J. A.		1					
Lamoureux, J. A.		1					
Lane, T. M.		1					
Langelier, François.		1					
Laporte, Geo.		1					
LaRivière, A. C.		1					
LaRue, J. B. Alexandre.		1					
Laurence, G. C.			1				
Laurier, J. L.		1					
Lawless, E. M.							
Lawlor, H.	1	1					
Lawlor, John J.		1					
LeBel, J. A. W.			1				
Leblanc, F. X.			1				
Lee, Edward.		1					
Ledoux, Alexina.		1					
LeMoine, Jules.		1					
LeVasseur, N.				1	1		
Liddle, D.			1				
Logan, John.		1					
Long, W. H. A.		1					
Longtin, H.		1					
Love, G. J.		1					
Lyons, E.		1					
Macdonald, A. B.		1					
Macdonald, J. A.			1				

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 8.—List of Permanent Employees of the Inland Revenue Department,
1906-1907—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Macdonald, J. F.			1	1	1		
Macfarlane, Thos.							1
Macgregor, D. C.		1					
Mackenzie, J. H.		1					
Mager, Joseph G.			1				
Magness, Robt.			1	1	1		
Mahoney, H.		1					
Mainville, C. P.		1					
Male, Thomas.				1			
Maranda, N. A.		1					
Marentette, Alex.			1				
Marin, L. H.		1					
Marion, H. R.		1					
Marrion, A. H.		1					
Marshall, I. N.		1					
Marshall, R.			1				
Martin, N.		1					
Mason, F.		1					
Maurice, E.		1					
Metcalf, W. F.		1					
Melville, T. R.		1					
Miller, J. E.		1		1	1		
Miller, W. F.		1					
Millier, Elie.		1					
Milligan, R. J.			1				
Milliken, E.		1					
Milot, J. F.		1					
Montgomery, W. H.		1					
Moore, T.		1					1
Moreau, A.		1					
Morin, J. P.			1				
Morris, T. H.		1					
Morrisette, F.		1					
Mulhern, M. M.		1		1			
Munro, H. D.		1		1			
Murdoch, James.			1				
Murphy, F.				1	1		
Murray, A. E.		1					
Murray, David.		1					
McAloney, Joseph A.		1	1	1			
McArthur, G. H.		1					
McCloskey, J. R.		1					
McCoy, Wm.		1					
McCraney, H. P.		1					
McCuaig, Aug. F.		1					
McCullough, A.	1						
McCutcheon, H.		1					
McDonald, A. J.		1					
McDonald, A. W.			1				
McFarlane, J.			1				
McFee, C.		1					
McGill, A.							1
McGowan, J.		1					
McGuire, L. J.		1					
McGuire, T.		1					
McKay, R.			1				
McLenaghan, N.		1					
McNiven, J. D.		1					
McPherson, E. A.		1					

7-8 EDWARD VII., A. 1908

APPENDIX B—Continued.

No. 8.—List of Permanent Employees of the Inland Revenue Department,
1906-1907—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
McPhie, Donald				1	1		
McPhie, W. H.				1			
McSween, James		1					
Nash, A. F.				1	1		
Nash, S. C.		1					
Neil, James		1					
Newby, F.	1						
Newsome, I.		1					
Nicholas, B. C.	1						
Nicholls, J. T.		1					
Noonan, H. T.		1					
Normandin, G.		1					
O'Brien, E. C.		1					
O'Brien, James		1					
O'Brien, J. F.		1					
O'Donnell, J.		1					
O'Donnell, M. J.		1					
O'Donohue, M. J.		1					
O'Flaherty, E. J.		1					
O'Flaherty, M. J.				1			
O'Leary, T. J.		1					
Orr, Henry N.		1		1			
O'Sullivan, D.		1					1
Panneton, G. E.		1					
Pape, James				1	1		
Parent, F.		1					
Parent, Paul			1				
Parker, Thomas			1				
Parkinson, Edward B.		1					1
Parson, C. H.		1					
Patry, J. H.		1					
Patterson, C. E. A.		1					
Pelletier, N. G.		1					
Petit, J. B.			1				
Poirier, J. N.		1					
Pole, C. W.		1					
Popham, F. H.		1					
Portelance, P. A.		1					
Potvin, Napoléon	1						
Powell, J. B.		1					
Power, J. F.		1					
Préfontaine, F. H.			1				
Prosser, Elijah						1	
Provost, I. E.					1		
Quain, Redmond	1						
Quinn, J. D.		1					
Ralston, T.		1					
Renaud, A. H.		1					
Rennie, George		1		1			
Ridgman, A. H.		1					
Rinfret, C. I.		1					
Ritchie, A. J.				1	1		
Ritchie, R.		1					
Robins, S. W.			1				
Roeche, H. G.				1	1		
Rork, T.		1		1			
Rose, John A.		1					
Ross, H. E.			1				
Rouleau, C. E.		1					

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 8.—List of Permanent Employees of the Inland Revenue Department,
1906-1907—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Rouleau, J. C., jr.		1					1
Rousseau, Elzéar H.		1					
Rowan, W. E.		1					
Roy, C. E.			1				
Roy, L. G.	1						
Ruddins, W.		1		1	1		
Ryan, Wm.		1					
Sanderson, A. E.							1
Saucier, X.		1					1
Schram, R. L. H.		1					
Scullion, W. J.		1					
Shanacy, M.		1		1			
Shaw, J. F.	1						
Simpson, A. F.		1		1	1		
Simpson, W. A.		1					
Slattery, R.		1					
Slattery, Thomas			1				
Sloan, W.		1					
Smith, J. C.			1				
Snowdon, J. W.		1					
Sparling, J. W.		1					
Spence, F. H.		1					
Spereman, J. J.		1					
Standish, J. G.		1					
Stewart, James		1					
Saint-Michel, F. X.		1					
Stratton, W. C.		1					
Stuart, W. E.				1			
Swannell, F. W.		1					
Talbot, John		1					
Taylor, G. W.		1					
Tétreault, J.		1					
Thérien, J. F.			1				
Thomas, J. S.			1				
Thomas, Robert		1					
Thorburn, J.		1					
Thurber, J.		1					
Till, T. M.		1					
Timmons, R.		1					
Tobin, Thomas		1					
Tomlinson, W. M.			1				
Tompkins, P.		1					
Toupin, F. X. J. A.		1					
Tracy, J. P.		1					
Trasher, W. A.		1					
Trumpour, G.	1						
Valin, J. E.	1						
Verner, Francis		1					
Verner, Thomas H.		1					
Walker, J. H.		1					
Walsh, Daniel J.		1					
Walsh, W. H.		1					
Wardell, R. S. R.		1					
Watson, V. M.	1						
Waugh, R. J.			1				1
Webbe, C. E. A.		1					
Westman, T.	1						
Wheatley, Alfred E.			1				
White, J. B.		1					

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APPENDIX B—*Continued.*

No. 8.—List of Permanent Employees of the Inland Revenue Department,
1906-1907—*Concluded.*

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Whitehead, J. P.....		1					
Whyte, J. A.....		1		1			
Wilson, David.....		1					
Wilson, H. R.....		1					
Wilson, J. E.....				1	1		
Winsor, John A.....			1				
Wolfenden, William.....		1		1			
Wood, James A.....		1					
Woodward, G. W.....		1					
Wright, Robert J.....			1				
Wright, S. E.....							1
Yette, R. P.....	1						
Young, R. E.....		1					
Totals.	35	347	70	44	26	3	18

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 9.—List of Permanent Employees of the Inland Revenue Department employed on Salary during only a portion of the nine months ended March 31, 1907.

Names.	Period.	SERVICES.					
		Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive. Adulteration of Food.
Arcand, D.	From March 8 to March 31, 1907		1				
Béland, F. X. W. E.	" September 28, 1906 to March 31, 1907		1		1	1	1
Bergeron, R. J.	" October 5, 1906 to March 31, 1907		1				
Bisley, M. C.	" January 14 to March 31, 1907		1				
Bruyère, H. P.	" July 1, 1906 to September 30, 1906		1				
Byrne, W. P.	" March 18 to March 31, 1907		1				
Clegg, Jos.	" January 14 to March 31, 1907			1			
Cowan, Edgar.	" July 1 to October 31, 1906			1			
Desmarais, H. F.	" July 1 to July 31, 1906		1				
Downing, D. J.	" March 5 to March 31, 1907		1				
Errett, R. W.	" July 1 to December 31, 1906		1				
Folley, L. R.	" July 1, 1906 to January 31, 1907				1	1	
Gariepy, L. N.	" January 14 to March 31, 1907		1				
Gray, R. S.	" March 1 to March 31, 1907		1				
Griffith, M. L.	" January 14 to March 31, 1907	1					
Guay, A. E.	" October 4, 1906 to March 31, 1907		1				
Harris, J. G.	" July 1, 1906 to January 31, 1907		1				
Higman, O., jr.	" February 21 to March 31, 1907					1	
Jeffereys, E. J.	" January 24 to March 31, 1907		1				
Johnston, H. J.	" March 18 to March 31, 1907		1				
Kelly, M. J.	" July 1 to Dec. 31, 1906			1			
LaRue, A. P.	" July 1 to September 30, 1906		1				
LaRue, Geo.	" July 1, 1906 to February 21, 1907		1				
Macfarlane, A. C.	" March 6 to March 31, 1907						1
Marcon, F. E.	" July 1 to September 7, 1906		1				
Martineau, J. O. E.	" October 5, 1906 to March 31, 1907		1				
Moreau, J. H.	" July 1, 1906 to February 28, 1907			1	1		
Morgan, E. J.	" October 15, 1906 to March 31, 1907		1				
Murphy, J. L.	" July 1 to August 31, 1906		1				
Pleasance, W.	" July 3, 1906 to March 31, 1907		1				
Poitras, Wilfrid.	" January 14 to March 31, 1907		1				
Schuler, F. C.	" January 14 to March 31, 1907		1				
Scott, J.	" July 1, 1906 to January 31, 1907			1			
Thomas, R. W.	" July 9, 1906 to March 31, 1907		1				
Valentine, Adam, jr.	" January 14 to March 31, 1907		1				
Wainright, F. G.	" July 1, 1906 to February 28, 1907		1				
Weyms, C.	" July 1 to August 31, 1906		1				
White, H. E.	" January 14 to March 31, 1907		1				
Totals.		1	28	5	3	3	2

7-8 EDWARD VII., A. 1908

APPENDIX B—*Concluded.*

No. 10.—List of Permanent Employees of the Inland Revenue Department employed on salary during the nine months ended March 31, 1907—*Concluded.*

RECAPITULATION.	
Employed during the nine months.....	486
" a portion of the nine months	38
Total	524
SERVICES.	
Employed in the Inside Service	36
Excise	346
Weights and Measures	68
Gas	7
Electric Light Inspection	4
Preventive Service	3
Food Inspection	8
Excise, Weights and Measures and Gas	1
" and Gas	12
" and Food Inspection	10
Weights and Measures and Gas	2
Gas and Electric Light Inspection	16
Excise, Gas and Electric Light Inspection	5
Weights and Measures, Gas and Electric Light Inspection	3
" " and Excise	1
" " and Food Inspection	1
Gas, Electric Light and Food	1
	524

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

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REPORT, RETURNS AND STATISTICS
OF THE
INLAND REVENUES
OF THE
DOMINION OF CANADA
FOR THE NINE MONTHS ENDED MARCH 31
1907

PART II
INSPECTION OF WEIGHTS AND MEASURES, GAS AND ELECTRIC LIGHT

PRINTED BY ORDER OF PARLIAMENT



OTTAWA
PRINTED BY S. E. DAWSON, PRINTER TO THE KING'S MOST
EXCELLENT MAJESTY
1907

[No. 13—1907.]

REPORT

OF THE

DEPUTY MINISTER OF INLAND REVENUE

ON THE

INSPECTION OF WEIGHTS AND MEASURES, GAS AND ELECTRIC LIGHT

To the Honourable

The Minister of Inland Revenue,

SIR,—I have the honour to submit herewith my annual report on the inspection of weights and measures, gas and electric light, with the usual statements in connection therewith, for the fiscal period, nine months, ended March 31, 1907.

1. The total revenue collected during the fiscal period for the inspection of weights and measures was \$54,927.26, as against \$72,979.43 collected during the year ended June 30, 1906.

2. The total expenditure was \$69,466.15 as against \$91,518.87 expended during the year ended June 30, 1906.

3. Appendix 'A' gives a summary statement of the receipts and expenditures of each inspection division.

4. In Appendices 'B', 'C' and 'D' will be found a detailed statement of weights, measures and weighing machines presented for verification, verified and rejected during the nine months. The number of all descriptions may be summarily stated as follows:—

	Presented.	Verified.	Rejected.	Percentage of Rejections.
Weights, Dominion.....	49,860	49,489	371	0·74
Measures of capacity, Dominion.....	92,396	92,318	78	0·08
Lineal measures.....	6,506	6,459	47	0·72
Balances, equal arms.....	10,297	10,165	132	1·28
" steelyards.....	3,856	3,806	50	1·29
" platform scales.....	27,377	26,717	660	2·41
Miscellaneous weights.....	705	698	7	0·99
" measures of capacity.....	29,811	29,747	64	0·21
" balances.....	9,264	9,171	93	1·00

INSPECTION OF GAS.

5. The total revenue collected during the nine months ended March 31, 1907, for the inspection of gas and gas meters, was \$31,917 as compared with \$41,439.25 collected during the year ended June 30, 1906.

6. The total expenses were \$22,636.96 as against \$29,063.26 expended during the year ended June 30, 1906.

7. Appendix 'E' gives a summary statement of the receipts and expenditures of each gas inspection district.

8. A statement of the illuminating power and purity of gas inspected during the nine months will be found in Appendix 'F'.

9. The illuminating power, where inspection has been made, has been as follows :—

Places.	Number of tests made.	Number of times below Standard.	Places.	Number of tests made.	Number of times below Standard.
Barrie.....	9	1	St. Catharines.....	9	
Belleville.....	18		St. Thomas.....	10	
Berlin.....	9		Toronto.....	78	
Brockville.....	14		Windsor.....	9	4
Chatham.....	14	6	Woodstock.....	10	
Cobourg.....	9		Montreal.....	77	
Cornwall.....	9		Quebec.....	9	
Deseronto.....	9		Sherbrooke.....	9	
Guelph.....	9		St. Hyacinthe.....	9	
Hamilton.....	24		Fredericton.....	9	
Ingersoll.....	9	3	Moncton.....	9	
Kingston.....	18		St. John, N.B.....	24	
Listowel.....	9		Halifax.....	9	
London.....	79	1	Yarmouth.....	8	
Napanee.....	5		Charlottetown.....	10	
Ottawa.....	19		Winnipeg.....	66	
Owen Sound.....	9		Nanaimo.....	5	
Peterborough.....	17		New Westminster.....	9	
Port Hope.....	9		Vancouver.....	9	
Sarnia.....	9		Victoria.....	3	
Stratford.....	9				

REPORT OF THE DEPUTY MINISTER

v

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The revenue derived from the inspection of electric light was as follows :—

Fees for inspection of meters, &c.....	\$21,922 05
Registration of companies.....	4,001 25
	<u>\$25,923 30</u>
LESS—Expenses of Inspection.....	\$ 6,431 34
Expended on standard instruments,	
&c	1,520 36
	<u>\$ 7,951 70</u>
Leaving a net revenue of.....	<u>\$17,971 60</u>

Since the year 1896-97 the two services of gas and electric light inspection, which are conducted largely by the same staff of officers have reached that point at which they have ceased to be a burden upon the general taxpayer, as shown below :—

YEARS.	GAS AND ELECTRIC LIGHT.	
	Revenue.	Expenditure.
	\$ cts.	\$ cts.
*1899-1900.....	35,523 50	26,424 48
*1900-01.....	37,536 57	28,247 20
1901-02.....	45,663 06	33,328 48
1902-03.....	49,064 55	36,006 47
1903-04.....	50,218 75	33,426 15
1904-05.....	62,561 37	34,774 02
1905-06.....	76,539 00	38,917 48
1906-07 (nine months)	57,868 18	30,793 84

* Exclusive of cost of standard instruments.

The kindred service of weights and measures inspection, it will be observed, earns slightly over 79 per cent of its actual cost, the expenditure as already stated having been \$69,466.15 against a revenue of \$54,927.26.

Sample sets of metric weights and measures are still being supplied to educational institutions throughout the country. Up to the present time about 700 of these sets have been sent out from the Department.

The International Commission on Electrical Units and Standards is to meet in London, England, in the month of October next, and Mr. Ormond Higman, Chief Electrical Engineer, has been appointed as the Canadian representative to attend the discussions.

The Convention of the International Committee of Weights and Measures meets in Paris, France, in the month of October next, and Mr. James Fyfe, Chief Inspector of Weights and Measures, has been appointed as the representative of the Dominion of Canada at the meeting of this Convention.

I have the honour to be, sir,

Your obedient servant,

W. J. GERALD,

Deputy Minister.

INLAND REVENUE DEPARTMENT,

OTTAWA, May 31, 1907.

APPENDIX A.

STATEMENT of Weights and Measures Expenditures and Revenues for Nine Months ended March 31, 1907.

Divisions.	Inspectors and Assistants.	EXPENDITURES.						Revenues.
		Salaries.	Special Assistance.	Seizures.	Rent.	Travelling Expenses.	Sundries.	
		\$ cts.	\$ cts.	\$ c.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Belleville...	Johnson, Wm.....							
	Slattery, Thos.....							
	Errett, R. W.....							
	Johnston, C. W.....	2,537 46	320 88	...	269 58	1,052 19	312 65	4,492 76
	Gallagher, Thos...							
	Kylie, Richard.....							
	Howson, G. H.....							
Hamilton ..	Freed, A. T.....							
	Marentette, A.....							
	Fitzgerald, E. W.....							
	Laidman, R. H.....	4,161 46	257 35	...	...	1,139 12	76 24	5,634 17
	Wheatley, A. E.....							
	Robins, S. W.....							
	Clegg, Joseph.....							
Ottawa.....	Macdonald, J. A.....							
	McFarlane, J.....							
	Winsor, J. A.....	3,527 25	...	...	62 52	747 01	63 64	4,400 42
	Breen, John.....							
	Findlay, Robt.....							
	Scott, Joseph.....							
Toronto....	Kelly, D.....							
	Milligan, R. J.....							
	Wright, R. J.....	3,337 38	238 33	...	...	1,065 20	79 23	4,710 14
	Murdoch, J.....							
	Smith, J. C.....							
	Cruikshank, J. L.....							
Windsor....	Hayward, W. J.....							
	Hughes, R. A.....							
	Thomas, J. S.....	3,374 76	...	13 30	...	1,159 28	172 84	4,720 18
	Coughlin, D.....							
	Liddle, D.....							
Ontario.....		16,938 31	816 56	13 30	332 10	5,152 80	704 60	23,957 67
								27,044 23

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APPENDIX A—Continued.

STATEMENT of Weights and Measures Expenditures and Revenues for Nine Months ended March 31, 1907—Continued.

Divisions.	Inspectors and Assistants.	EXPENDITURES.							Revenues
		Salaries.	Special Assistance.	Seizures.	Rent.	Travelling Expenses.	Sundries.	Totals.	
		\$ cts.	\$ cts.	\$ c.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Montreal. . .	Chalus, J. O.								
	Daoust, J. A.								
	Hébert, J. A. P. . . .								
	Boudet, E.								
	Collins, D.	4,574 79	597 57	...	380 25	1,131 97	168 20	6,852 78	10,631 35
	Beaulac, J. H.								
	Hall, H. C.								
	Galipeau, J. B.								
Quebec.	Wilson, J. C.								
	Roy, Chs. E.								
	Guay, Alphonse. . . .								
	Petit, J. B.								
	Kelly, M. J.								
	Knowles, Chas.	5,326 29	199 98	...	225 00	1,036 25	114 62	6,902 14	3,116 45
	LeBel, J. A. W.								
	Préfontaine, F. H. . .								
	Bourget, L. J.								
	Parent, P.								
	Bujsaud, J. F.								
	Caldwell, A. B.								
St. Hyacinthe. . . .	Morin, J. P.								
	Tomlinson, W. M. . . .	2,225 75	.....	.....	.....	731 30	110 16	3,067 21	1,038 72
	Dessert, V.								
	Therrien, J. P.								
Three Rivers	Gravel, A. I.	1,199 97	.....	.....	.....	77 60	27 80	1,305 37	257 45
	Bolduc, E.								
	Quebec.	13,326 80	797 55	.....	605 25	2,977 12	420 78	18,127 50	15,943 97
St. John, N.B.	Barry, Jas.								
	Cowan, E.								
	Leblanc, F. X.	2,157 50	270 21	.....	.....	595 01	46 54	3,069 26	2,275 57
	Bernier, J. A.								
	White, H. E.								
Cape Breton	Laurence, G. C.	637 50	.....	.....	37 50	244 57	20 00	939 57	454 20
Halifax.	Frame, A.								
	Waugh, R. J.	1,274 94	599 94	.....	225 00	403 41	110 02	2,613 31	882 39
	Sargent, W.								
Pictou.	Dustan, Wm.	1,274 97	.....	.....	.....	136 46	51 40	1,462 83	311 43
	Chisholm, J. J.								
	Nova Scotia	3,187 41	599 94	...	262 50	784 44	181 42	5,015 71	1,648 02
Charlotte-town, P.E.I.	Davy, Ed.	1,237 41	.....	.....	.....	173 30	38 04	1,448 75	397 36
	Hughes, Henry.								
Winnipeg, Man.	Magness, R.								
	McKay, R.								
	Girdlestone, R. J. M. .	2,812 38	250 00	.....	.....	1,390 33	162 17	4,614 88	5,595 94
	McDonald, A. W.								
	Mager, J. G.								
	Gilby, W. F.								
	Spicer, Henry.								

SESSIONAL PAPER No. 13

APPENDIX A—*Concluded.*STATEMENT of Weights and Measures Expenditures and Revenues for Nine Months ended March 31, 1907—*Concluded.*

Divisions.	Inspectors and Assistants.	EXPENDITURES.							Revenues.
		Salaries.	Special Assistance.	Seizures.	Rent.	Travelling Expenses.	Sundries.	Totals.	
		\$ cts.	\$ cts.	\$ c.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Calgary, Alta.....	Saucier, X.....	749 91				263 05	15 95	1,028 91	588 20
	Costello, J. W.....								
Nelson..	Parker, Thos.....	675 00			131 00	568 90	31 60	1,409 50	779 00
Vancouver..	Marshall, Robt....								
	Findley, H.....	1,612 44			365 00	34 15	170 88	2,182 47	643 95
	McAloney, J. A....								
Dawson,	British Columbia..	2,287 44			496 00	603 03	205 48	3,591 97	1,422 95
Yukon...	McDonald, J. F....	749 97				196 60	32 50	979 07	57 85

RECAPITULATION.

	EXPENDITURES.							Revenues.
	Salaries.	Special Assistance.	Seizures.	Rent.	Travelling Expenses.	Sundries.	Totals.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario.....	16,938 31	816 56	13 30	332 10	5,152 80	704 60	23,957 67	27,044 23
Quebec	13,326 80	797 55		605 25	2,977 12	420 78	18,127 50	15,943 97
New Brunswick.....	2,157 50	270 21			595 01	46 54	3,069 26	2,275 57
Nova Scotia	3,187 41	599 94		262 50	784 44	181 42	5,015 71	1,648 02
Prince Edward Island	1,237 41				173 30	38 04	1,448 75	397 36
Manitoba.....	2,812 38	250 00			1,390 33	162 17	4,614 88	5,595 94
Alberta.....	749 91				263 05	15 95	1,028 91	588 20
British Columbia....	2,287 44			496 00	603 05	205 48	3,591 97	1,422 95
Yukon.....	749 97				196 60	32 50	979 07	57 85
Chief Inspector.....	1,930.00				342 30	12 08	2,304 38	
General contingencies						2,200 88	2,200 88	
Metric system.....						166 17	166 17	
Printing.....						1,928 58	1,928 58	
Stationery.....						354 36	354 36	
Lithographing.....						228 15	228 15	
Provisional allowance						449 91	449 91	
Less—Refunds as per statement No. 16.....								54,974 09 46 83
Grand totals ...	45,397 13	2,734 26	13 30	1,695 85	12,478 00	7,147 61	69,466 15	54,927 26

INLAND REVENUE DEPARTMENT,
 OTTAWA, May 31, 1907.
 13—1½

W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX

RETURN of Weights and Measures Inspected during the Nine Months ended March 31,
each Division, for each Province,

INSPECTION OFFICE.	WEIGHTS.									MEASURES OF CAPACITY.					
	Dominion.			Troy.			Miscellaneous			Dominion.			Miscellaneous.		
	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.
Belleville.....	2,041	2,041	...	...	...	...	10	10	...	2,555	2,555	...	32	32	...
Hamilton.....	9,425	9,378	47	39	39	...	...	...	...	3,885	3,883	2	1,083	1,081	2
Ottawa.....	4,012	3,964	48	...	...	...	...	...	...	1,513	1,469	44	1,406	1,405	1
Toronto.....	7,685	7,685	...	6	6	...	...	...	...	20,319	20,319	...	7,619	7,619	...
Windsor.....	1,944	1,944	...	...	...	...	...	...	...	21,811	21,811	...	47	47	...
Ontario.....	25,107	25,012	95	45	45	...	10	10	...	50,083	50,037	46	10,187	10,184	3
Montreal.....	9,621	9,621	...	72	72	...	12	12	...	23,017	23,017	...	16,549	16,489	60
Quebec.....	5,817	5,542	275	...	...	...	620	613	7	5,004	4,975	29	62	62	...
St. Hyacinthe.....	1,908	1,908	...	...	...	...	...	...	...	2,642	2,642	...	57	57	...
Three Rivers.....	534	534	...	...	...	...	...	...	...	291	291	...	14	14	...
Quebec.....	17,880	17,605	275	72	72	...	632	625	7	30,954	30,925	29	16,682	16,622	60
St. John, N.B.....	1,616	1,616	...	...	...	...	...	...	...	4,073	4,073	...	2,592	2,592	...
Cape Breton.....	162	161	1	...	...	...	...	...	...	201	198	3	8	8	...
Halifax.....	905	905	...	...	...	...	35	35	...	851	851	...	204	203	1
Pictou.....	218	218	...	...	...	...	...	...	...	394	394	...	55	55	...
Nova Scotia.....	1,285	1,284	1	...	...	...	35	35	...	1,446	1,443	3	267	266	1
Charlottetown, P.E.I.....	447	447	...	...	...	...	3	3	...	64	64	...	20	20	...
Winnipeg, Man.....	2,536	2,536	...	...	...	...	6	6	...	5,383	5,383	...	54	54	...
Calgary, Alta.....	102	102	...	...	...	...	...	...	...	108	108	...	5	5	...
Nelson.....	393	393	...	...	...	...	...	...	...	243	243	...	4	4	...
Vancouver.....	406	406	...	...	...	...	1	1	...	29	29	...	...	...	...
British Columbia.....	799	799	...	...	...	...	1	1	...	272	272	...	4	4	...
Dawson, Yukon.....	88	88	...	...	...	...	18	18	...	13	13	...	...	...	...
Grand totals.....	49,860	49,489	371	117	117	...	705	698	7	92,396	92,318	78	29,811	29,747	64

INLAND REVENUE DEPARTMENT,

OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 13

B.

1907, showing the Total Number brought for Verification, Verified and Rejected, for and for the whole Dominion.

MEASURES OF LENGTH.			BALANCES, &c.											
Brought for Verification.	Verified.	Rejected.	Equal Armed.			Steelyards.			Platform Scales, Weigh Bridges, &c.			Miscellaneous.		
			Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.
194	194	...	366	366	...	83	83	...	1,236	1,236	...	179	179	...
331	327	4	2,410	2,333	77	1,619	1,593	26	4,826	4,509	317	2,439	2,360	79
409	406	3	662	633	29	85	85	...	1,812	1,726	86	233	230	3
1,010	1,010	...	1,514	1,510	4	317	312	5	1,859	1,825	34	1,636	1,636	...
87	87	...	888	885	3	128	128	...	3,786	3,760	26	1,100	1,100	...
2,031	2,024	7	5,340	5,227	113	2,232	2,201	31	13,519	13,066	463	5,587	5,505	82
3,008	3,008	...	2,152	2,149	3	1,030	1,020	10	4,413	4,568	45	2,086	2,084	2
572	532	40	901	887	14	193	185	8	1,612	1,559	53	61	55	6
236	236	...	320	318	2	105	105	...	1,175	1,129	46	50	50	...
49	49	...	90	80	...	26	26	...	131	131	...	18	18	...
3,865	3,825	40	3,453	3,434	19	1,354	1,336	18	7,331	7,187	144	2,215	2,207	8
108	108	...	329	329	...	12	12	...	1,202	1,194	8	610	610	...
29	29	...	42	42	...	4	4	...	132	132	...	40	40	...
41	41	...	211	211	...	21	21	...	542	523	19	142	142	...
52	52	...	53	53	...	22	22	...	158	158	...	65	65	...
122	122	...	306	306	...	47	47	...	832	813	19	247	247	...
4	4	...	99	99	...	19	19	...	299	299	...	23	23	...
234	234	...	535	535	...	72	71	1	3,062	3,043	19	305	303	2
79	79	...	16	16	...	11	11	...	264	259	5	46	46	...
62	62	...	88	88	...	43	43	...	360	358	2	99	98	1
1	1	...	124	124	...	64	64	...	492	492	...	128	128	...
63	63	...	212	212	...	107	107	...	852	850	2	227	226	1
.....	.....	.....	7	7	...	2	2	...	16	16	.....	4	4	...
6,506	6,459	47	10,297	10,165	132	3,856	3,806	50	27,377	26,717	660	9,264	9,171	93

W. GERALD,

Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX

RETURN showing the number of Dominion Weights and Lineal Measures of each
Nine Months ended

INSPECTION DIVISIONS.	DOMINION													
	Avoir													
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.	8 oza.	4 oza.	2 oza.
Belleville.....					11	9	68	124	189	416	420	205	188	158
Hamilton.....	146				3	2	250	90	2,144	2,634	2,357	375	318	306
Ottawa.....					12	12	88	57	195	379	335	485	449	440
Toronto.....	30	4			171	3	431	942	595	2,446	1,600	406	280	250
Windsor.....	4				8	8	53	101	206	406	392	174	162	156
Ontario.....	180	4			205	34	890	1,314	3,329	6,283	5,124	1,645	1,397	1,310
Montreal.....	340				43	34	467	487	694	1,703	1,649	1,152	1,038	904
Quebec.....	37	1	9	44	51	315	456	393	839	860	751	733	682	
St. Hyacinthe.....				4	38	112	175	266	351	305	225	194	140	
Three Rivers.....						23	29	60	71	83	76	71	60	
Quebec.....	377	1	9	93	123	917	1,147	1,413	2,964	2,897	2,204	2,036	1,786	
St. John, N.B.	17	1	3	12	5	77	86	146	413	330	164	129	105	
Cape Breton.....				6	2		29		47	48	21	8	1	
Halifax.....	33				10	25	56	102	258	201	70	51	47	
Pictou.....				1		5	10	29	64	54	15	10	10	
Nova Scotia.....	33		6	3	10	59	66	178	370	276	93	62	57	
Charlottetown, P.E.I.							13	20	50	158	107	34	27	22
Winnipeg, Man.	2	1	2	6	25	15	176	131	662	595	212	136	125	
Calgary, Alta. . .						6		9	18	16	8	8	7	
Nelson.....						2	12	28	89	90	37	34	30	
Vancouver.....					2	10	21	9	154	138	33	14	12	
British Columbia					2	12	33	37	243	228	70	48	42	
Dawson, Yukon.				1		6	1	11	20	18	10	4	4	
Grand totals.....	609	7	20	320	199	1,995	2,843	5,304	11,131	9,591	4,440	3,847	3,453	

SESSIONAL PAPER No. 13

C.

Denomination presented for Verification in each Inspection Division during the March 31, 1907.

WEIGHTS.							Troy Weights.	Miscellaneous Weights.	LINEAL MEASURES.											Miscellaneous Measures.
dupois.									6 feet.	5 feet.	1 yard.	$\frac{1}{2}$ yard.	2 feet.	1 foot.	$\frac{1}{2}$ foot.	100 feet chains.	66 feet chains.	Tape or ribband.	Total Number.	
133	73	34	11	2	...	2,641	...	10	...	...	...	194	...	...	...	...	...	...	194	...
303	259	100	122	16	...	9,425	39	...	...	...	...	331	...	...	...	...	...	...	331	...
415	389	727	7	2	...	4,012	...	...	...	...	...	409	...	...	...	...	...	...	409	...
258	146	80	21	22	...	7,685	6	...	...	...	...	1,010	...	...	...	...	...	...	1,010	...
133	93	39	5	2	...	1,944	...	...	...	...	...	87	...	...	...	...	...	...	87	...
1,242	960	980	166	44	...	25,107	45	10	...	...	...	2,031	...	...	...	...	...	...	2,031	...
616	272	121	46	52	1	9,621	72	12	...	...	...	3,007	...	...	...	1	...	...	3,008	...
463	144	22	7	10	...	5,517	...	620	...	...	...	572	...	...	...	...	...	...	572	...
80	14	2	2	...	...	1,908	...	...	...	...	...	236	...	...	...	...	...	...	236	...
42	16	2	1	...	...	534	...	...	...	...	...	49	...	...	...	...	...	...	49	...
1,201	446	147	56	62	1	17,880	72	632	...	...	...	3,864	...	...	...	1	...	...	3,865	...
80	31	13	3	1	...	1,616	...	...	...	...	...	108	...	...	...	...	...	...	108	...
38	11	1	1	1	...	162	...	...	...	...	...	29	...	...	...	...	...	...	29	...
9	8	3	...	...	...	906	...	35	...	...	...	41	...	...	...	...	...	...	41	...
...	...	...	...	...	...	218	...	...	...	...	...	52	...	...	...	...	...	...	52	...
47	19	4	1	1	...	1,235	...	35	...	...	...	122	...	...	...	...	...	...	122	...
14	2	...	...	...	...	447	...	3	...	...	...	4	...	...	...	...	...	...	4	...
141	98	78	51	77	3	2,536	...	6	...	...	...	234	...	...	...	...	...	...	234	...
7	7	6	5	3	2	102	...	...	...	...	...	78	1	...	...	...	...	...	79	...
27	20	17	6	1	...	393	...	...	...	...	...	62	...	...	...	...	...	...	62	...
10	3	...	...	...	...	406	...	1	...	...	...	1	...	...	...	...	...	...	1	...
37	23	17	6	1	...	799	...	1	...	...	...	63	...	...	...	...	...	...	63	...
4	4	4	1	...	...	88	...	18	...	...	...	...	...	...	...	...	...	...	...	...
2,773	1,590	1,249	289	189	6	49,860	117	706	...	...	...	6,501	1	...	...	1	...	...	6,506	...

7-8 EDWARD VII., A. 1908

APPENDIX

RETURN showing the Number of Dominion Weights and Lineal Measures of each ended March

INSPECTION DIVISION.	DOMINION													
	Avoir													
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.	2 ozs.
Belleville.....					11	9	68	124	189	416	420	205	188	158
Hamilton.....	146				3	2	250	88	2,140	2,629	2,351	368	311	300
Ottawa.....					11	11	72	54	181	369	353	485	448	440
Toronto.....	30	4			171	3	431	942	595	2,446	1,600	406	280	250
Windsor.....	4				8	8	53	101	206	408	392	174	162	156
Ontario.....	180	4			204	33	874	1,309	3,311	6,268	5,116	1,638	1,389	1,304
Montreal.....	340				45	34	467	487	694	1,703	1,649	1,152	1,038	904
Quebec.....	37	1	9		4	49	293	433	376	794	816	710	698	658
St. Hyacinthe.....					4	38	112	175	266	351	305	225	194	140
Three Rivers.....							23	29	60	71	83	76	71	60
Quebec.....	377	1	9		89	121	895	1,124	1,396	2,919	2,853	2,163	2,001	1,762
St. John, N.B. . . .	17	1	3		12	5	77	86	146	413	330	164	129	105
Cape Breton.....				6	1		29		47	48	21	8	1	
Halifax.....	33					10	25	56	102	258	201	70	51	47
Pictou.....					1		5	10	29	64	54	15	10	10
Nova Scotia.	33			6	2	10	59	66	178	370	276	93	62	57
Charlottetown, P.E.I.							13	20	50	158	107	34	27	22
Winnipeg, Man.	2	1	2		6	25	15	176	131	662	595	212	136	125
Calgary, Alta.							6		9	18	16	8	8	7
Nelson.....							2	12	28	89	90	37	34	30
Vancouver.....						2	10	21	9	154	138	33	14	12
British Columbia						2	12	33	37	243	228	70	48	42
Dawson, Yukon.....					1		6	1	11	20	19	10	4	4
Grand totals.	609	7	20	314	196	1,957	2,815	5,269	11,071	9,539	4,392	3,804	3,428	

SESSIONAL PAPER No. 13

C—Continued.

Denomination, Verified in each Inspection Division during the Nine Months
31, 1907—Continued.

WEIGHTS.							Troy Weights.	Miscellaneous Weights.	LINEAL MEASURES.										Miscellaneous Measures.	
dupois.									6 feet.	5 feet.	1 yard.	$\frac{1}{2}$ yard.	2 feet.	1 foot.	$\frac{1}{2}$ foot.	100 feet chains.	66 feet chains.	Tape or Ribband.		Total Number.
133	73	34	11	2	...	2,041	...	10	...	...	194	...	...	...	...	...	...	...	194	...
299	25	98	122	16	...	9,378	39	...	...	...	327	...	...	...	...	...	...	...	327	...
415	389	727	7	2	...	3,964	...	...	...	...	406	...	...	...	...	...	...	...	406	...
258	146	80	21	22	...	7,685	6	...	...	...	1,010	...	...	...	...	...	...	...	1,010	...
133	93	39	5	2	...	1,944	...	...	...	...	87	...	...	...	...	...	...	...	87	...
1,238	966	978	166	44	...	23,012	45	10	...	...	2,024	...	...	...	...	...	...	...	2,024	...
616	272	121	46	52	1	9,621	72	12	...	...	3,007	...	...	...	1	...	...	...	3,008	...
450	140	21	7	10	...	5,542	...	613	...	...	532	...	...	...	...	...	...	...	532	...
80	14	2	2	...	...	1,908	...	...	...	...	236	...	...	...	...	...	...	...	236	...
42	16	2	1	...	...	534	...	...	...	...	49	...	...	...	...	...	...	...	49	...
1,188	442	146	56	62	1	17,605	72	625	...	...	3,824	...	...	...	1	...	...	...	3,825	...
80	31	13	3	1	...	1,616	...	...	...	...	108	...	...	...	...	...	...	...	108	...
38	11	1	1	1	...	161	...	...	...	...	29	...	...	...	...	...	...	...	29	...
9	8	3	...	...	...	905	...	35	...	...	41	...	...	...	...	...	...	...	41	...
						218	...	...	...	...	52	...	...	...	...	...	...	...	52	...
47	19	4	1	1	...	1,284	...	35	...	...	122	...	...	...	...	...	...	...	122	...
14	2	...	...	...	...	447	...	3	...	...	4	...	...	...	...	...	...	...	4	...
141	98	78	51	77	3	2,536	...	6	...	...	234	...	...	...	...	...	...	...	234	...
7	7	6	5	3	2	102	...	...	...	...	78	1	...	...	...	...	...	...	79	...
27	20	17	6	1	...	393	...	...	...	...	62	...	...	...	...	...	...	...	62	...
10	3	...	...	...	...	406	...	1	...	...	1	...	...	...	...	...	...	...	1	...
37	23	17	6	1	...	799	...	1	...	...	63	...	...	...	...	...	...	...	63	...
4	4	4	1	...	...	88	...	18	...	...	...	...	...	...	...	...	...	...	...	...
2,756	1,582	1246	289	189	6	49,489	117	698	...	...	6,457	1	...	...	1	...	...	...	6,459	...

7-8 EDWARD VII., A. 1908

APPENDIX

RETURN showing the Number of Dominion Weights and Lineal Measures of each
ended March

INSPECTION DIVISION.	DOMINION												
	Avoir												
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.	8 oza.	4 oza.
Belleville.....													
Hamilton.....													
Ottawa.....					1	1	16	3	4	5	6	7	7
Toronto.....									14	10	2		1
Windsor.....													
Ontario.....					1	1	16	5	18	15	8	7	8
Montreal.....													
Quebec.....					4	2	22	23	17	45	44	41	35
St. Hyacinthe.....													
Three Rivers.....													
Quebec.....					4	2	22	23	17	45	44	41	35
St. John, N.B.													
Cape Breton.....					1								
Halifax.....													
Pictou.....													
Nova Scotia.....					1								
Charlottetown, P.E.I.....													
Winnipeg, Man.....													
Calgary, Alta.....													
Nelson.....													
Vancouver.....													
British Columbia.....													
Dawson, Yukon.....													
Grand Totals.....					6	3	38	28	35	60	52	48	43

INLAND REVENUE DEPARTMENT,

OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 13

C—Concluded.

Denomination, Rejected in each Inspection Division during the Nine Months
31, 1907—Concluded.

WEIGHTS.							Troy Weights.	Miscellaneous Weights.	LINEAL MEASURES.											Miscellaneous Measures.
dupois.									6 feet.	5 feet.	1 yard.	$\frac{1}{2}$ yard.	2 feet.	1 foot.	$\frac{1}{2}$ foot.	100 feet chains.	66 feet chains.	Tape or Ribband.	Total Number.	
1 oz.	8 drs.	4 drs.	2 drs.	1 dr.	$\frac{1}{2}$ dr.	Total Number.														
4	4	2				47						4							4	
						48						3							3	
4	4	2				96					7								7	
13	4	1				275		7			40								40	
13	4	1				275		7			40								40	
						1														
						1														

W. J. GERALD,

Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX

RETURN showing the Number of Dominion Measures of Capacity, Balances and Weighing during the Nine Months

INSPECTION DIVISIONS.	MEASURES OF CAPACITY.											
	Dominion.											
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{2}$ Pint.	Gill.	$\frac{1}{4}$ Gill.	Total number.	Miscellaneous.
Belleville.	89	98	208	385	435	645	622	78	...	...	2,555	32
Hamilton. ....	...	15	100	683	766	859	1,358	96	6	3	3,885	1,083
Ottawa.	2	5	14	336	403	463	221	54	15	...	1,513	1,406
Toronto.	115	508	593	3,661	3,677	6,396	5,284	70	15	...	20,319	7,619
Windsor.	592	1,223	868	3,248	4,228	5,364	6,155	31	102	...	21,811	47
Ontario.	798	1,844	1,783	8,313	9,509	13,727	13,640	328	138	3	50,063	10,187
Montreal.	1	906	1,563	3,115	3,606	5,816	6,126	1,705	187	2	23,017	16,549
Quebec.	11	105	195	928	1,236	1,161	939	350	74	5	5,004	62
St. Hyacinthe. ....	...	110	110	445	653	721	365	203	35	...	2,642	57
Three Rivers.	1	15	16	58	69	59	43	23	7	...	291	14
Quebec.	13	1,136	1,874	4,546	5,564	7,757	7,473	2,281	303	7	30,954	16,682
St. John, N.B. ....	...	321	143	851	1,297	839	378	242	2	...	4,073	2,592
Cape Breton. ....	...	...	...	49	63	69	17	3	...	...	201	8
Halifax. ....	...	11	14	139	288	218	117	58	6	...	851	204
Pictou. ....	...	7	7	89	183	79	24	5	...	...	394	55
Nova Scotia. ....	...	18	21	277	534	366	158	66	6	...	1,446	267
Charlottetown, P. E. I. ....	...	...	...	2	14	47	1	...	...	...	64	20
Winnipeg, Manitoba.	20	...	10	796	1,152	1,970	1,213	222	...	...	5,383	54
Calgary, Alberta. ....	...	...	11	25	38	20	12	2	...	...	108	5
Nelson. ....	...	...	1	68	65	72	26	3	2	6	243	4
Vancouver. ....	...	...	...	2	...	13	14	...	...	...	29	...
British Columbia. ....	...	...	1	70	65	85	40	3	2	6	272	4
Dawson, Yukon. ....	...	...	...	6	4	2	1	...	...	...	13	...
Grand totals.	831	3,319	3,843	14,886	13,177	24,813	22,916	3,144	451	16	92,396	29,811

SESSIONAL PAPER No. 13

D.

Machines of Each Denomination, Presented for Verification, in each Inspection Division, ended March 30, 1907.

BALANCES.

With equal arms.				Steelyards with divided arms.				Weigh Bridges or Platform Scales.						Total.	Miscellaneous.
5 lbs. and under.	6 lbs. to 50 lbs.	51 lbs. to 100 lbs.	101 lbs. and upwards.	500 lbs. and under.	501 lbs. to 1,000 lbs.	1,001 lbs. to 2,000 lbs.	2,001 lbs. and upwards.	250 lbs. and under.	251 lbs. to 500 lbs.	501 lbs. to 2,000 lbs.	2,001 lbs. to 4,000 lbs.	4,001 lbs. to 6,000 lbs.	6,001 lbs. and upwards.		
117	248	1	....	80	1	....	2	288	95	359	138	73	283	1,685	179
969	1,461	....	....	1,607	8	....	4	2,539	87	1,709	187	65	239	8,855	2,439
478	179	5	....	51	34	....	....	688	98	853	64	48	61	2,539	233
433	1,076	2	1	272	33	7	5	698	99	740	126	26	170	3,690	1,636
172	216	....	....	123	3	....	....	587	39	2,567	134	57	402	4,302	1,100
2,161	3,170	8	1	2,135	45	45	7	4,800	418	6,228	649	269	1,155	21,091	5,587
645	1,505	1	1	1,003	21	....	6	1,856	696	1,518	125	76	142	7,595	2,086
173	703	1	24	193	....	....	....	570	656	343	15	10	18	2,706	61
68	252	....	....	105	....	....	....	392	237	402	11	57	76	1,600	50
19	61	....	....	26	....	....	....	37	35	42	2	8	7	237	18
905	2,521	2	25	1,327	21	....	6	2,855	1,624	2,305	153	151	243	12,138	2,215
100	228	1	....	12	....	....	....	536	223	326	22	18	77	1,543	610
13	29	....	....	1	3	....	....	70	12	11	....	6	33	178	40
64	142	....	5	21	....	....	....	290	51	115	10	12	64	774	142
19	34	....	....	22	....	....	....	64	41	57	2	1	13	233	65
93	205	....	5	44	3	....	....	424	104	163	12	19	110	1,185	247
17	82	....	....	19	....	....	....	79	53	139	7	7	14	417	23
180	355	....	....	70	1	1	....	924	36	682	250	591	579	3,669	305
10	6	....	....	11	....	....	....	55	5	90	14	35	65	291	46
55	33	....	....	22	1	20	....	146	11	137	16	6	44	491	99
81	43	....	....	59	3	2	....	239	26	192	22	6	7	680	128
136	76	....	....	81	4	22	....	385	37	329	38	12	51	1,171	227
5	2	....	....	1	....	....	1	7	....	7	2	....	....	25	4
3,610	6,645	11	31	3,700	74	68	14	10,065	2,500	10,269	1,147	1,102	2,294	41,530	9,264

7-8 EDWARD VII., A. 1908

APPENDIX

RETURN showing the Number of Dominion Measures of Capacity, Balances and Weighing
Nine Months ended

INSPECTION DIVISION.	MEASURES OF CAPACITY.											
	Dominion.										Total Number.	Miscellaneous.
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{2}$ Pint.	Gill.	$\frac{1}{2}$ Gill.		
Belleville.	89	93	208	385	435	645	622	78	....	....	2,555	32
Hamilton. ....	...	15	99	682	766	859	1,358	95	6	3	3,883	1,081
Ottawa.	1	3	11	320	391	454	221	54	15	....	1,469	1,405
Toronto.	113	508	593	3,661	3,677	6,396	5,284	70	15	....	20,319	7,619
Windsor.	592	1,223	868	3,248	4,228	5,364	6,155	31	102	....	21,811	47
Ontario.	797	1,842	1,779	8,296	9,497	13,718	13,639	32	138	3	50,037	10,184
Montreal.	1	906	1,553	3,115	3,606	5,816	6,128	1,705	187	2	23,017	16,489
Quebec.	11	105	193	923	1,226	1,154	934	350	74	5	4,975	62
St. Hyacinthe. ....	...	110	110	445	653	721	365	203	35	....	2,642	57
Three Rivers.	1	15	16	58	69	59	43	23	7	....	291	14
Quebec.	13	1,136	1,872	4,541	5,554	7,750	7,468	2,281	303	7	30,925	16,622
St. John, N.B. ....	...	321	143	851	1,207	839	378	242	2	...	4,073	2,532
Cape Breton. ....	...	...	...	47	63	69	16	2	....	....	198	8
Halifax. ....	...	11	14	139	288	218	117	58	6	....	851	203
Pictou. ....	...	7	7	89	183	79	24	5	....	....	394	55
Nova Scotia. ....	...	18	21	275	534	366	157	66	6	....	1,443	266
Charlottetown, P. E. I. ....	...	...	...	2	14	47	1	....	....	....	64	20
Winnipeg, Man.	20	...	10	796	1,152	1,970	1,213	222	....	....	5,883	54
Calgary, Alta. ....	...	...	...	11	25	38	20	12	2	....	108	5
Nelson. ....	...	...	1	68	65	72	26	3	2	6	243	4
Vancouver. ....	...	...	...	2	....	13	14	....	....	....	29	....
British Columbia. ....	...	...	1	70	65	85	40	3	2	6	272	4
Dawson, Yukon. ....	...	...	...	6	4	2	1	...	....	....	13	....
Grand totals.	830	3,317	3,826	14,848	18,142	24,815	22,917	3,154	453	16	92,318	29,747

SESSIONAL PAPER No. 13

D—Continued.

Machines of each Denomination, Verified, in each Inspection Division, during the March 31, 1907.

BALANCES.

With equal arms.				Steelyards with Divided Arms.				Weigh Bridges or Platform Scales.						Total.	Miscellaneous.
5 lbs. and under.	6 lbs. to 50 lbs.	51 lbs. to 100 lbs.	101 lbs. and upwards.	500 lbs. and under.	501 lbs. to 1,000 lbs.	1,001 lbs. to 2,000 lbs.	2,001 lbs. and upwards.	250 lbs. and under.	251 lbs. to 500 lbs.	501 lbs. to 2,000 lbs.	2,001 lbs. to 4,000 lbs.	4,001 lbs. to 6,000 lbs.	6,001 lbs. and upwards.		
117	248	1	....	80	1	....	2	288	96	350	138	73	283	1,685	179
950	1,383	..	....	1,521	8	....	4	2,441	81	1,583	159	60	185	8,435	2,360
466	163	4	....	51	..	34	....	656	88	830	57	30	56	2,444	230
434	1,073	2	1	267	33	7	6	689	98	724	122	26	166	3,647	1,636
172	213	....	....	125	3	....	....	582	36	2,564	133	55	390	4,273	1,100
2,130	3,080	7	1	2,104	45	45	7	4,656	398	6,060	609	253	1,080	20,484	5,505
645	1,502	1	1	993	21	....	6	1,844	692	1,494	123	73	142	7,537	2,084
168	696	1	22	185	....	....	....	559	631	329	12	10	18	2,631	55
67	251	....	....	105	....	....	....	378	221	388	11	56	75	1,552	50
19	61	....	....	26	....	....	....	27	35	42	2	8	7	237	18
899	2,510	2	23	1,309	21	....	6	2,818	1,579	2,253	148	147	242	11,957	2,207
100	228	1	....	12	....	....	....	532	222	325	22	18	75	1,535	610
13	29	....	....	1	3	....	....	70	12	11	....	6	33	178	40
64	142	....	5	21	....	....	....	207	51	105	10	11	59	755	142
19	34	....	....	22	....	....	....	64	41	37	2	1	13	233	65
96	205	....	5	44	3	....	....	421	104	153	12	18	105	1,166	247
17	82	....	....	19	....	....	....	79	53	139	7	7	14	417	23
180	355	....	....	69	1	1	....	922	36	681	248	585	571	3,649	303
10	6	....	....	11	....	....	....	53	5	89	14	33	65	286	46
55	33	....	....	22	1	20	....	146	11	137	16	6	42	489	98
81	43	....	....	59	3	2	....	239	26	192	22	6	7	680	128
136	76	....	....	81	4	22	....	385	37	329	38	12	49	1,169	226
5	2	....	....	1	....	....	1	7	....	7	2	....	....	25	4
3,582	6,544	10	29	3,650	74	68	14	9,873	2,434	10,036	1,100	1,073	2,201	40,688	9,171

7-8 EDWARD VII., A. 1908

APPENDIX

RETURN showing the Number of Dominion Measures of Capacity, Balances and Weighing
Months ended

INSPECTION DIVISION.	MEASURES OF CAPACITY.									
	Dominion									
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{4}$ Pint.	Gill.	$\frac{1}{8}$ Gill.
										Total Number.
										Miscellaneous.
Belleville.....										
Hamilton.....			1	1						2
Ottawa.....	1	2	3	16	12	9	1			44
Toronto.....										
Windsor.....										
Ontario.....	1	2	4	17	12	9	1			46
Montreal.....										
Quebec.....			2	5	10	7	5			29
St. Hyacinthe.....										
Three Rivers.....										
Quebec.....			2	5	10	7	5			29
St. John, N. B.....										
Cape Breton.....				2			1			3
Halifax.....										
Pictou.....										
Nova Scotia.....				2			1			3
Charlottetown, P. E. I.....										
Winnipeg, Man.....										
Calgary, Alberta.....										
Nelson.....										
Vancouver.....										
British Columbia.....										
Dawson, Yukon.....										
Grand totals.....	1	2	6	24	22	16	7			78
										64

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 13

D—Concluded.

Machines of each Denomination, Rejected, in each Inspection Division, during the Nine March 31, 1907.

BALANCES.

With Equal Arms.				Steelyards with Divided Arms.				Weigh Bridges or Platform Scales.						Total.	Miscellaneous.
5 lbs. and under.	6 lbs. to 50 lbs.	51 lbs. to 100 lbs.	101 lbs. and upwards.	500 lbs. and under.	501 lbs. to 1,000 lbs.	1,001 lbs. to 2,000 lbs.	2,001 lbs. and upwards.	250 lbs. and under.	251 lbs. to 500 lbs.	501 lbs. to 2,000 lbs.	2,001 lbs. to 4,000 lbs.	4,001 lbs. to 6,000 lbs.	6,001 lbs. and upwards.		
9	68			26				98	6	126	28	5	54	420	79
12	16	1						32	10	23	7	9	5	115	3
1	3			5				9	1	16	4		4	43	
	3							5	3	3	1	2	12	29	
22	90	1		31				144	20	168	40	16	75	607	82
	3			10				12	4	24	2	3		58	2
5	1	2		8				11	25	14	3			75	6
1	1							14	16	14		1	1	48	
6	11		2	18				37	45	52	5	4	1	181	8
								4	1	1			2	8	
								3		10		1	5	19	
								3		10		1	5	19	
				1				2		1	2	6	8	20	2
								2		1		2		5	
													2	2	1
													2	2	1
28	101	1	2	50				192	66	233	47	29	93	842	93

W. J. GERALD,
Deputy Minister.

APPENDIX E.

STATEMENT of Gas Inspection Expenditures and Revenues for Nine Months ended March 31, 1907.

Districts.	Inspectors.	EXPENDITURES.						Revenues.
		Salaries.	Special Assistance	Rent.	Travelling Expenses	Sundries.	Totals.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Barrie.....	Shanacy, M.	75 00	.....	.....	.....	0 85	75 85	74 25
Belleveille.....	{ Johnson, Wm.	337 47	.....	131 25	27 40	1 45	497 57	189 75
	{ Stuart, W. E.							
Berlin.....	Broadfoot, S.	75 00	.....	.....	24 20	11 18	110 38	254 25
Brockville.....	Johnston, Chs. W. ....	.....	.....	.....	.....	10 25	10 25	161 00
Cobourg.....	Bickle, J. W.	75 00	.....	.....	15 05	21 35	111 40	107 75
Cornwall.....	Mulhern, M. M.	75 00	.....	.....	.....	22 50	97 50	33 75
Guelph.....	Broadfoot, S.	150 00	.....	.....	4 00	24 79	178 79	414 25
	{ McPhie, D.							
Hamilton.....	{ McPhie, W. H.	2,410 69	.....	90 00	236 15	74 60	2,811 44	7,307 00
	{ Murphy, F. C.							
	{ Dennis, W. A.							
Kingston.....	Gallagher, Thos.	300 00	.....	22 50	.....	43 85	366 35	463 50
Listowel.....	Male, Thos.	75 00	.....	58 50	.....	11 90	145 40	30 00
London.....	{ Nash, A. F.	1,287 44	.....	.....	135 75	92 60	1,515 79	2,021 75
	{ Folley, L. R.							
Napanee.....	Johnson, Wm. (acting) ..	.....	.....	.....	.....	72 58	72 58	49 50
Ottawa.....	{ Roche, H. G.	1,312 47	405 00	300 00	.....	64 26	2,081 73	1,067 25
	{ Bond, M. B.							
Owen Sound.....	Graham, W. J.	150 00	.....	93 75	.....	.....	243 75	53 00
Peterborough.....	Rork, Thos.	112 50	.....	.....	18 30	3 27	134 07	112 50
Sarnia.....	Thrasher, W. A. ....	.....	.....	.....	.....	2 25	2 25	144 75
Stratford.....	Rennie, Geo.	150 00	.....	.....	.....	10 50	160 50	100 00
	{ Johnstone, J. K.							
Toronto.....	{ Pape, Jas.	3,149 88	.....	.....	6 00	81 49	3,237 37	7,054 75
	{ Whyte, J. A.							
	{ Hunter, W. M.							
Woodstock.....	Orr, H. N.	21 49	.....	.....	.....	.....	21 49	19 00
	Ontario.....	9,756 94	405 00	696 00	466 85	549 67	11,874 46	19,660 00
Montreal.....	{ Aubin, A.	2,474 91	.....	180 00	36 40	119 60	2,810 91	7,827 50
	{ O'Flaherty, M. J.							
	{ Aubin, Chs.							
Quebec.....	{ LeVasseur, N.	1,345 78	.....	112 50	1 70	16 53	1,476 51	547 25
	{ Beland, F. X. W. E.							
	{ Moreau, J. A.							
Sherbrooke.....	{ Simpson, A. F.	187 47	.....	.....	.....	.....	187 47	48 00
	{ Bowen, F. C.							
St. Hyacinthe.....	Benoit, L. V.	75 00	.....	.....	.....	.....	75 00	31 50
	Quebec.....	4,063 16	.....	292 50	38 10	136 13	4,549 89	8,454 25
Fredericton.....	Wilson, J. E.	69 05	.....	.....	50 70	0 30	120 05	36 00
St. John.....	Wilson, J. E.	825 00	.....	.....	64 35	5 21	894 56	553 00
	New Brunswick.....	894 05	.....	.....	115 05	5 51	1,014 61	589 00
Halifax, N.S.....	{ Ritchie, A. J.	1,199 91	.....	232 35	164 00	92 08	1,688 34	222 00
	{ Cotter, W. F.							
	{ Munro, H. D.							
Charlottetown, P.E.I.	Bell, J. H.	337 50	.....	.....	.....	.....	337 50	37 75
Winnipeg, Man.....	{ Magness, R.	771 46	.....	.....	58 00	10 75	840 21	1,736 75
	{ Mager, J. G.							
Nanaimo.....	McAloney, J. A.	75 00	.....	.....	.....	.....	75 00	57 00
New Westminster.....	Wolfenden, Wm.	75 00	.....	.....	.....	.....	75 00	75 00
Vancouver.....	Miller, J. E.	225 00	.....	.....	69 85	63 70	358 55	707 25
Victoria.....	Jones, R.	150 00	.....	.....	.....	12 50	162 50	378 00
	British Columbia.....	525 00	.....	.....	69 85	76 20	671 05	1,217 25

SESSIONAL PAPER No. 13

APPENDIX E—*Concluded.*STATEMENT of Gas Inspection Expenditures and Revenues for Nine Months
ended March 31, 1907.

RECAPITULATION.

Provinces.	EXPENDITURES.						Receipts.
	Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	Totals.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario.....	9,756 94	405 00	696 00	466 85	549 67	11,874 46	19,660 00
Quebec.....	4,083 16		292 50	38 10	136 10	4,549 89	8,454 25
New Brunswick.....	894 03			115 05	5 51	1,014 61	589 00
Nova Scotia.....	1,199 91		232 35	164 00	92 08	1,688 34	222 00
Prince Edward Island.....	337 50					337 50	37 75
Manitoba.....	771 46			58 00	10 75	840 21	1,736 75
British Columbia.....	525 00			69 85	76 20	671 05	1,217 25
Chief Inspector.....	75 00					75 00	
General expenditures.....					1,105 82	1,105 82	
Printing.....					235 00	235 00	
Stationery.....					297 75	297 75	
Lithographing.....					150 00	150 00	
Technical translation.....					2 51	2 51	
Grand totals.....	17,643 02	405 00	1,220 85	911 85	2,661 42	22,842 14	31,917 00

W. J. GERALD,

INLAND REVENUE DEPARTMENT,

Deputy Minister.

OTTAWA, MARCH 31, 1907.

7-8 EDWARD VII., A. 1908

APPEN

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICE.	ILLUMINATING POWER.—STANDARD. 16 Candles.					SULPHUR PER 100 Allowance—		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Barrie—								
July.....			18·70	0	1			
August.....			17·90	0	1			
September.....			19·10	0	1			
October.....			18·20	0	1			
November.....			12·10	1	1			
December.....			18·20	0	1			
January.....			18·40	0	1			
February.....			19·10	0	1			
March.....			21·50	0	1			
				1	9			
Belleville—								
July.....	20·79	19·79	20·35	0	3			
August.....	20·14	19·46	19·80	0	2			
September.....			20·81	0	1			
October.....	21·23	20·24	20·73	0	2			
November.....	20·77	20·24	20·50	0	2			
December.....	21·96	21·86	21·91	0	2			
January.....	21·67	20·40	21·03	0	2			
February.....	20·24	19·90	20·07	8	2			
March.....	20·58	18·72	19·65	0	2			
				0	18			
Deseronto—								
July.....								
August.....			19·00	0	1			
September.....			19·50	0	1			
October.....			19·00	0	1			
November.....			19·50	0	1			
December.....			18·50	0	1			
January.....			20·00	0	1			
February.....			20·00	0	1			
March.....	21·00	19·00	20·00	0	2			
				0	9			

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DIX F.

Inspected for nine Months ended March 31, 1907.

CUBIC FEET. 35 Grains.		AMMONIA PER 100 CUBIC FEET. Allowance—4 Grains.					SULPHURETTED HYDROGEN.			REMARKS.
No. of times in excess of allow- ance.	No. of Tests.	Highest.	Lowest.	Average.	Times in excess of allowance.	No. of Tests.	No. of times ab- sent.	No. of times pre- sent.	No. of Tests.	
		Grains.	Grains.	Grains.						
							1	0	1	No tests made.
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							0	1	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							8	1	9	
							3	0	3	
							2	0	2	
							1	0	1	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							18	0	18	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							2	0	2	
							9	0	9	

7-8 EDWARD VII., A. 1908

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICE.	ILLUMINATING POWER.—STANDARD. 16 Candles.					SULPHUR PER 100 Allowance—		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Berlin—								
July.....			17·30	0	1			
August.....			18·13	0	1			
September.....			17·56	0	1			
October.....			18·50	0	1			
November.....			19·80	0	1			
December.....			19·27	0	1			
January.....			19·51	0	1			
February.....			18·39	0	1			
March.....			20·09	0	1			
				0	9			
Brockville—								
July.....				0	2			
August.....	19·88	19·72	19·80	0	1			
September.....			20·83	0	1			
October.....	20·48	20·04	20·26	0	2			
November.....	18·60	17·63	18·14	0	2			
December.....	20·16	19·89	20·02	0	2			
January.....			20·24	0	1			
February.....	19·76	19·01	19·38	0	2			
March.....	20·22	19·94	20·08	0	2			
				0	14			
Cobourg—								
July.....			17·84	0	1			
August.....			16·18	0	1			
September.....			16·53	0	1			
October.....			17·57	0	1			
November.....			18·03	0	1			
December.....			17·58	0	1			
January.....			17·45	0	1			
February.....			16·90	0	1			
March.....			17·21	0	1			
				0	9			

7-8. EDWARD VII., A. 1908

APPENDIX G.

STATEMENT of Gas Meters presented for Verification, Verified after first Rejection and Rejected, for nine months ended March 31, 1907.

	Presented for Verification.	Kind.		Verified as coming within the error tolerated by law.			Verified after first Rejection.			Rejected.			Totals Verified and Rejected.	
		Wet.	Dry.	Correct.	Fast.	Slow.	Correct.	Fast.	Slow.	Unsound.	Fast.	Slow.	Verified.	Rejected.
Barrie	47		47	3	18	25				1			47	
Belleville	155		155	69	39	47							155	
Berlin	196		196	53	82	57			3		1		192	4
Brockville	85		85	13	32	40							85	
Cobourg	54		54	2	22	30							54	
Cornwall	9		9	6	1	2							9	
Guelph	347		317		94	253							347	
Hamilton	5,567		5,567	1,535	919	3,111		2					5,565	2
Kingston	400		400	62	50	287						1	399	1
Listowel	3		3	1		2							3	
London	1,189		1,189	243	295	630				2	9	10	1,168	21
Napanee	31		31	9	4	18							31	
Ottawa	915		915	158	233	523					1		914	1
Owen Sound	20		20	19		1							20	
Peterborough	77		77	22	8	43				1	2	1	73	4
Sarnia	69		69	30	12	27							69	
Stratford	85		85	19	23	40				3			82	3
Toronto	7,503		7,503	954	2,629	3,896				6	16	3	7,478	25
Woodstock	10		10		2	8							10	
Montreal	9,020		9,020	1,461	4,771	2,718				21	27	22	8,950	70
Quebec	434		434	146	111	175					1	1	432	2
Sherbrooke	16		16	2		6							16	
St. Hyacinthe	6		6	4		2							6	
Fredericton	7		7	2		5							7	
St. John	402		402	183	19	199						1	401	1
Halifax	70		70	48	16	6							70	
Charlottetown	11		11	2	3	5					1		10	1
Winnipeg	1,388		1,388	577	55	756							1,388	
Nanaimo														
New Westminster	33		33	3	11	19							33	
Vancouver	672		672	219	188	265							672	
Victoria	333		333	73	136	124							333	
Grand totals	29,154	29,154	5,918	9,781	13,319	2	3	34	58	39	29,019	135		

W. J. GERALD,

INLAND REVENUE DEPARTMENT,

OTTAWA, May 31, 1907.

Deputy Minister.

SESSIONAL PAPER No. 13

APPENDIX H.

STATEMENT of Electric Light Inspection Expenditures and Revenues for nine months ended March 31, 1907.

Districts.	Inspectors.	EXPENDITURES.					REVENUES.	
		Salaries.	Special Assist- ance.	Travel- ling Expen- ses.	Sundries.	Total.	Registra- tion Fees.	Inspection Fees.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Belleville	Johnson, Wm.	90 84		261 45	64 07	416 36	438 75	706 75
	Johnson, Chs. W.							
Hamilton.....	McPhie, D.				47 65	47 65	217 50	1,604 75
London.....	Nash, A. F.		80 00	242 15	5 20	327 35	469 38	1,184 00
Ottawa.....	Roche, H. G.			154 95		154 95	350 00	1,268 25
Toronto.....	Johnstone, J. K.			346 70	26 92	373 62	713 75	4,828 25
	Ontario.....	90 84	80 00	1,007 25	143 84	1,321 93	2,189 38	9,085 00
Montreal.....	Aubin, A.			26 85	45 65	72 50	161 25	4,396 75
Quebec.....	Le Vasseur, N.			20 65	75 68	96 33	168 75	390 25
Sherbrooke.....	Simpson, A. F.			30 55	19 25	49 80	173 75	154 50
St. Hyacinthe.....	Provost, J. E.	225 00		89 15	2 20	316 35	108 75	138 75
Three Rivers.....	Dufresne, J. U.	375 00		39 00		414 00	50 00	141 50
	Quebec.....	600 00		206 20	142 78	948 98	662 50	5,161 75
St. John, N.B.....	Wilson, J. E.			171 91	4 78	176 69	183 75	923 50
Halifax, N.S.....	Ritchie, A. J.			94 80	5 30	100 10	333 75	750 75
Charlottetown, P.E.I.....	Bell, J. H.			16 85	27 99	44 84	30 00	37 25
Winnipeg, Man.....	Magness, R.			42 60	12 50	55 10	356 25	3,160 75
Calgary, Alta.....	Harbottle, N.	101 16		5 95		107 11		171 80
	Higman, O. jr.							
Vancouver.....	Miller, J. E.						187 50	2,150 75
Victoria.....	Jones, R.			34 50	4 15	38 65	48 75	491 50
	British Columbia.....			34 50	4 15	38 65	236 25	2,642 25
Yukon.....	Macdonald, J. F.	374 94				374 94	26 25	
	Chief Elec. Eng'r.....	2,128 70	346 21	87 61	252 63	2,815 15		
	Gen. Contingencies.....				1,620 36	1,620 36		
	Printing.....				301 93	301 93		
	Stationery.....				44 92	44 92		
	Tech. Translation.....				1 00	1 00		
	Totals.....	3,295 64	426 21	1,667 67	2,562 18	7,951 70	*4,018 13	†21,933 05

*Less refund of \$16 88 as per statement No. 16

† " " \$11.00 " "

INLAND REVENUE DEPARTMENT,
OTTAWA, May 31, 1907.

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W. J. GERALD,
Deputy Minister.

7-8 EDWARD VII., A. 1908

APPENDIX I.

STATEMENT showing the number of Electric Light Meters Verified, Rejected and Verified after first Rejection, in each Inspection District for nine months ended March 31, 1907.

Districts.	Number presented.	Verified as coming within the error tolerated by law.			Rejected.			Verified after first Rejection.		
		Correct.	Fast.	Slow.	Unsound.	Fast.	Slow.	Correct.	Fast.	Slow.
Belleville	643	267	223	153	.....	.....	.....	.....	.....	.....
Hamilton...	1,262	383	346	490	.....	1	2	.....	.....	.....
London	1,064	740	120	198	.....	1	5	.....	.....	.....
Ottawa	1,632	309	389	930	4	.....	.....	.....	.....	.....
Toronto	3,739	1,055	1,721	921	.....	13	29	.....	.....	.....
Montreal	3,239	2,402	821	59	1	4	2	.....	.....	.....
Quebec	351	170	81	99	.....	.....	1	.....	.....	.....
Sherbrooke	133	94	11	24	.....	1	3	.....	.....	.....
St. Hyacinthe	151	48	74	29	.....	.....	.....	.....	.....	.....
Three Rivers	98	58	22	18	.....	.....	.....	.....	.....	.....
St. John	591	295	114	178	.....	3	1	.....	.....	.....
Halifax	679	620	47	10	.....	2	.....	.....	.....	.....
Charlottetown	47	22	20	5	.....	.....	.....	.....	.....	.....
Winnipeg	2,896	2,742	57	96	.....	.....	.....	.....	.....	.....
Calgary	210	33	3	174	.....	.....	.....	.....	.....	.....
Vancouver...	2,057	218	1,176	663	.....	.....	.....	.....	.....	.....
Victoria	620	275	161	184	.....	.....	.....	.....	.....	.....
Totals	19,461	9,731	5,426	4,231	5	25	43	.....	.....	.....

W. J. GERALD,

Deputy Minister.

INLAND REVENUE DEPARTMENT,

OTTAWA, May 31, 1907.

SESSIONAL PAPER No. 13

APPENDIX J.

STATEMENT showing the Electric Light Companies registered under the Electric Light Inspection Act, for nine months ended March 31, 1907.

Districts.	From whom Collected.	Serial No.	By whom Collected.	Certificate for Fiscal Year.	NUMBER OF LAMPS.			Registration Fees.	Totals.
					Ave.	Incon- descent.	Totals.		
Belleville.	Marmora Electric Light Co., Ltd.	1	C.I.R., Belleville.	1906-1907.	.....	575	575	\$ 50	
	The Frankford Electric Light Co., Ltd.	2	"	"	.....	400	400	3 75	
	The Corporation of Picton.	3	"	"	40	5,500	5,900	18 75	
	Twesed Electric Light and Power Co.	4	"	"	5	1,100	1,150	7 50	
	The Trenton Electric and Water Co., Ltd., Trenton and Belleville.	5	"	"	65	9,749	10,399	18 75	
	The Corporation of Madoc.	6	"	"	12	1,000	1,120	7 50	
	W. P. Niles, Wellington.	7	"	"	5	200	250	3 75	
	Fair & Sargent, Bancroft.	8	"	"	.....	600	600	7 50	
	The Vankleek Hill Electric Light Co.	1	C.I.R., Cornwall.	"	.....	1,429	1,429	7 50	
	St. Lawrence Power Co., Millie Roches.	2	"	"	230	768	1,999	18 75	
	The Hawkesbury Electric Light and Power Co., Ltd.	3	"	"	.....	1,898	1,898	7 50	
	Corporation of Alexandria.	4	"	"	3	1,400	1,430	7 50	
	Stormont Electric Light and Power Co., Cornwall.	5	"	"	14	1,700	1,840	7 50	
	Corporation of the City of Kingston.	1	C.I.R., Kingston.	"	138	8,000	9,360	18 75	
	School of Mining, Kingston.	2	"	"	8	30	110	3 75	
	The Benjamin Manufacturing Co., Ltd., of the Village of Yarker.	3	"	"	.....	200	200	3 75	
	A. A. Connolly, Yarker.	4	"	"	.....	140	140	3 75	
	The Corporation of Napanee.	5	"	"	.....	1,000	1,250	7 50	
	Light, Heat and Power Co., Lindsay.	1	C.I.R., Peterborough.	"	35	7,000	7,960	18 75	
	Peterborough Light and Power Co., Ltd.	2	"	"	200	15,000	17,000	18 75	
	The Corporation of the Town of Campbellford.	3	"	"	37	2,564	2,834	18 75	
	Port Hope Electric Light and Power Co.	4	"	"	36	2,500	2,860	18 75	
	Cobourg Water and Electric Co., Ltd.	5	"	"	28	6,000	6,280	18 75	
	Colborne Electric Light Co.	6	"	"	20	800	1,000	7 50	
	The Brighton Electric Light Co.	7	"	"	.....	600	600	7 50	
	W. C. Harrison, Norwood.	8	"	"	13	490	620	7 50	
	The Havelock Electric Light and Power Co., Ltd.	9	"	"	13	668	798	7 50	
	Otonabee Power Co., Ltd., Peterborough.	10	"	"	20	10,000	10,200	18 75	
	The Board of Water, Light and Power Commission, Fenelon Falls.	11	"	"	13	1,701	1,831	7 50	

7-8 EDWARD VII., A. 1908

APPENDIX J—Continued.

STATEMENT showing the Electric Light Companies registered under the Electric Light Inspection Act, for nine months ended March 31, 1907—Continued.

Districts.	From whom Collected.	By whom Collected.	Certificate for Fiscal Year.	NUMBER OF LAMPS.		Registration Fees.	Totals.
				Arc.	Incan- descent.		
						\$ cts.	\$ cts.
Belleville.....	Foulds & Co., Ltd., Hastings.....	C. I. R., Peterborough.....	1906-1907.	12	600	720	7 50
	Bowmanville Electric Light Co., Ltd.	"	"	17	1,700	1,870	7 50
	J. E. Kelly, Lakefield.....	"	"	8	800	880	7 50
	J. G. Delong, Millbrook.....	"	"	5	450	500	3 75
	D. J. Galbraith, Newcastle.....	"	"	...	400	400	3 75
	Water and Light Commissioners of the Town of Prescott.....	C. I. R., Prescott.....	"	10	3,800	3,900	18 75
	The Brockville Light and Power Department.....	"	"	97	4,500	5,470	18 75
	Morrisburg Light and Power Co.	"	"	...	3,000	3,000	18 75
	Gananoque Electric Light and Water Supply Co., Ltd.	"	"	25	1,500	1,750	7 50
	The Cardinal Electric Light Co., Ltd.	"	"	...	1,400	1,400	7 50
Hamilton ...	Merrickville Electric Light and Power Co.	"	"	1	475	485	3 75
	Westport Electric Light and Milling Co.	"	"	...	500	500	3 75
	Kemptville Milling and Light Co., Ltd.	"	"	...	1,000	1,000	7 50
	Municipality of the Village of Iroquois.....	"	"	12	1,498	1,616	7 50
	Frank Elliott, Winchester.....	"	"	...	500	500	3 75
	Herbert Webster, Norwich.....	C. I. R., Brantford.....	"	...	1,417	1,417	7 50
	Keilig & Fisher, Port Dover.....	"	"	...	400	400	3 75
	James Munro, Embro.....	"	"	...	437	437	3 75
	Corporation of the Town of Paris.....	"	"	33	1,200	1,230	7 50
	The Tilsonburg Electric Light Works.....	"	"	6	1,900	1,950	7 50
	The Brantford Electric and Operating Co., Ltd.	"	"	400	18,000	22,000	18 75
	The Simcoe Gas & Water Co., Ltd.	"	"	32	...	320	3 75
	Woodstock Water & Light System.....	"	"	160	6,000	7,600	18 75
	Ingersoll Electric Power & Light Co., Ltd.	"	"	60	2,562	3,162	18 75
	Brantford Street Railway Co.	"	"	...	300	300	3 75
	The Hamilton Electric Light & Power Co.	C. I. R., Hamilton.....	"	1,000	72,000	82,000	18 75
	The Hamilton Cataract Power, Light & Traction Co., Ltd.	"	"	...	280	280	3 75
	The Electric Power & Manufacturing Co., Hamilton.....	"	"	...	200	200	3 75
	The Dundas Electric Co.	"	"	...	...	...	...
	The Hamilton Cataract Power, Light & Traction Co., Ltd., Brantville.....	C. I. R., St. Catharines.....	"	6	1,400	1,460	7 50
				...	450	450	3 75
				...	...	...	438 75

Grimsby Electric Plant.	1	"	"	455	8 75
The Lincoln Electric Light & Power Co., Ltd., St. Catharines.	2	"	"	10,000	11,310
Corporation of the Town of Niagara	3	"	"	750	7 50
The Maple Leaf Rubber Co., Ltd., Port Dalhousie.	4	"	"	18	968
Corporation of the Town of Niagara Falls.	5	"	"	69	1,148
Welland Electric Light & Power Co.	6	"	"	6,000	6,690
The Dunnville Electric Light Co., Ltd.	7	"	"	18	800
Corporation Town of Thorold.	8	"	"	12	1,478
Merriton Electric Light Plant.	9	"	"	28	1,700
	10	"	"	25	1,500
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7-8 EDWARD VII., A. 1908

APPENDIX J—Continued.

STATEMENT showing the Electric Light Companies registered under the Electric Light Inspection Act, for nine months ended March 31, 1907—Continued.

Districts.	From whom Collected.	Serial No.	By whom Collected.	Certificate for Fiscal Year.	NUMBER OF LAMPS.			Regis- tration Fees.	Totals.
					Aro.	Incan- descent.	Totals.		
London.....	W. H. MacMackon, Ridgeway.....	9	C. I. R., Windsor.	1906-1907.	15	1,600	1,750	\$ cts.	\$ cts.
	Chatham Gas Co., Ltd.....	10	"	"	20	10,000	10,200	7 50	7 50
	Amherstburg Electric Light, Heat and Power Co., Ltd.....	11	"	"	9	1,500	1,500	7 50	7 50
	Chas. E. Naylor, Essex.....	12	"	"	17	1,400	1,570	7 50	7 50
	The Corporation of the Town of Blenheim.....	13	"	"	30	1,200	1,550	7 50	7 50
	The Premier Electric Light and Power Co., Ltd., Wallaceburg.....	14	"	"	430	300	730	3 75	3 75
	Jas. A. Secord, Harrow.....	15	"	"	189	300	1,890	3 75	3 75
	Wigle Bros., Windsor.....	16	"	"	40	2,800	3,200	18 75	18 75
	The Municipal Corporation of the City of Windsor.....	17	"	"	8	2,593	2,673	18 75	18 75
	Albert MacLaren, Buckingham.....	1	C. I. R., Ottawa.	"	1,285	148,775	150,060	18 75	18 75
	The Deschenes Electric Co., Ltd., Ottawa.....	2	"	"	200	200	400	3 75	3 75
	The Ottawa Electric Co., Ottawa and Hull.....	3	"	"	50	8,880	9,380	18 75	18 75
	The Capital Power Co., Ltd., Hull and Deschenes.....	4	"	"	177	35,400	37,170	18 75	18 75
	The Hull Electric Co., Hull.....	5	"	"	33	2,500	2,830	18 75	18 75
	Corporation of the City of Ottawa.....	6	"	"	430	300	730	3 75	3 75
Ottawa.....	Corporation of the Town of Sudbury.....	1	C. I. R., Perth.	"	13	960	960	7 50	7 50
	The Dowd Milling Co., Ltd., Pakenham.....	2	"	"	60	4,500	5,100	18 75	18 75
	Mattawa Electric Light and Power Co., Ltd.....	3	"	"	19	2,300	2,390	18 75	18 75
	Smith Falls Electric Power Co., Ltd.....	4	"	"	45	1,000	1,000	7 50	7 50
	The Canadian Copper Co., Copper Cliff.....	5	"	"	13	4,200	4,330	18 75	18 75
	The Corporation of the Town of Perth.....	6	"	"	52	3,500	3,590	18 75	18 75
	The Star Electric Co., Eganville.....	7	"	"	24	3,500	3,740	18 75	18 75
	Armstrong Electric Light and Power Co., Ltd.....	8	"	"	17	1,936	2,106	7 50	7 50
	Pembroke Electric Light Co., Ltd.....	9	"	"	12	2,500	2,620	18 75	18 75
	The Renfrew Power Co., Ltd.....	10	"	"	15	1,500	1,500	7 50	7 50
	North Bay Light, Heat and Power Co., Ltd.....	11	"	"	15	1,500	1,500	7 50	7 50
	Corporation of the Town of Almonte.....	12	"	"	15	1,500	1,500	7 50	7 50
	Carleton Place Electric Light Co., Ltd.....	13	"	"	15	1,500	1,500	7 50	7 50
	Renfrew Electric Co., Ltd.....	14	"	"	15	1,500	1,500	7 50	7 50
	Citizens' Electric Co., Ltd., Smith Falls.....	15	"	"	15	1,500	1,500	7 50	7 50
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Toronto	16	"	"	1906-1907	1,500	7 50
The Canadian Electric and Water Power Co., Ltd., Perth...	17	"	"	"	3,000	18 75
Star Electric Co., Eganville	18	"	"	1906-1906	1,000	10 00
Sturgeon Falls Electric Light and Power Co., Ltd.	19	"	"	1906-1907	2,700	18 75
Galt Gas Light Co.	1	C. I. R., Guelph.	"	"	5,700	6,200
Berlin Light Commissioners	2	"	"	"	6,000	7,200
George Leighton, Harriston	3	"	"	"	6,000	7,800
Dryton Electric Light Co.	4	"	"	"	360	360
Waterloo Electric Light and Power Co.	5	"	"	"	3,750	4,020
Ratz Bros., Elmira	6	"	"	"	600	600
E. W. B. Snider, St. Jacobs	7	"	"	"	240	240
Mount Forest Water and Electric Light Commissioners	8	"	"	"	1,200	1,360
The Preston Heat and Light Commission	9	"	"	"	3,000	3,264
The Corporation of the Town of Hespeler	10	"	"	"	1,500	1,600
City of Guelph Light and Power Department	11	"	"	"	8,286	9,365
Fergus Electric Light Co.	12	"	"	"	27	1,520
Robert Wells, Dryton	13	"	"	1906-1906	360	360
Jacob Morley, New Hamburg	14	"	"	1906-1907	1,100	1,300
Thomas Andrews, Thorabury	1	C. I. R., Owen Sound.	"	1906-1907	600	720
H. Cargill & Son, Cargill	2	"	"	"	600	600
Chesley Electric Light Co.	3	"	"	"	1,650	1,300
Crawford & McIntyre, Durham	4	"	"	"	1,500	1,640
Corporation of the Town of Kincardine	5	"	"	"	1,690	1,880
H. Gruetzer, Hanover	6	"	"	"	19	1,638
Canada Furniture Manufacturers, Ltd., Warton	7	"	"	"	18	1,384
Minnis Bros., Markdale	8	"	"	"	900	900
The Walkerton Electric Light and Power Co., Ltd.	9	"	"	"	1,747	1,927
Walter Stewart & Son, Lucknow	10	"	"	"	1	435
The Saugeen Electric Light & Power Co., Ltd., Port Elgin and Southampton	11	"	"	"	2,531	2,531
Corporation of Town of Collingwood	12	"	"	"	3,000	3,000
Paisley Electric Light Co.	13	"	"	"	900	900
Corporation of the Town of Dundalk	14	"	"	"	490	490
Georgian Bay Power Co., Ltd., Eugenia	15	"	"	"	400	400
Corporation of the Town of Owen Sound	16	"	"	"	10,993	11,603
Georgian Bay Milling and Power Co., Ltd., Meaford	17	"	"	"	25	1,660
Wenger Milling Co., Ayrton	18	"	"	"	153	153
The Teeswater Electric Light Co.	19	"	"	"	325	325
Mildmay Electric Light Co.	20	"	"	"	300	300
N. & A. McArthur Co., Ltd., Little Current	1	C. I. R., Toronto	"	"	700	800
Corporation of the Town of Orillia	2	"	"	"	7,513	8,023
W. & M. Summerfeldt & Sons, Sutton	3	"	"	"	400	400
Corporation of the Town of Barrie	4	"	"	"	375	375
Corporation of Gravenhurst	5	"	"	"	6,000	6,524
Monarch Supply Co., Ltd., Toronto	6	"	"	"	1,965	1,965
Toronto Electric Light Co., Ltd.	7	"	"	"	380	380
I. J. Gould, Uxbridge	8	"	"	"	150,000	166,000
Knight Bros., Co., Ltd., Bark's Falls	9	"	"	"	1,609	1,609
		"	"	"	12	1,100
		"	"	"	1	1,500
		"	"	"	1,510	1,510

7-8 EDWARD VII., A. 1908

APPENDIX J—Continued.

STATEMENT showing the Electric Light Companies registered under the Electric Light Inspection Act, for nine months ended March 31, 1907—Continued.

Districts	From whom Collected.	Serial No.	By whom Collected.	Certificate for Fiscal Year.	NUMBER OF LAMPS.		Registration Fees.	Totals.
					Ave.	Incan- descent.		
							\$ cts.	\$ cts.
Toronto	Alex. Dobson, Beaverton.....	10	C.I.R., Toronto.	1906-1907.	.....	450	3 75	450
	Corporation of the Town of Newmarket.....	11	"	"	.....	3,000	18 75	3,000
	The Sunderland Electric Power Co., Ltd.....	12	"	"	.....	382	3 75	382
	The Corporation of the Town of Parry Sound.....	13	"	"	13	3,500	18 75	3,630
	Corporation of the Village of Beeton.....	14	"	"	.....	635	7 50	635
	Municipality of the Town of Weston.....	15	"	"	19	700	7 50	890
	The Corporation of the Village of Acton.....	16	"	"	.....	1,250	7 50	1,250
	Corporation of the Town of East Toronto.....	17	"	"	32	500	7 50	820
	Corporation of the Town of Whitby.....	18	"	"	28	1,690	7 50	1,960
	James Byer, Stouffville.....	19	"	"	.....	480	3 75	480
	Tagona Water and Light Co., Sault Ste. Marie.	20	"	"	221	11,221	18 75	13,431
	The Peneinsanguishene and Midland Electric Street Railway, Light and Power Co., Ltd.....	21	"	"	16	1,200	7 50	1,360
	John Philip, Grand Valley.....	22	"	"	.....	1,400	7 50	1,400
	The Stark Telephone, Light and Power System Ltd., Toronto Junction.....	23	"	"	152	8,400	18 75	9,920
	The Aurora Electric Light Co.....	24	"	"	2	450	3 75	470
	Corporation of the Town of Bracebridge.....	25	"	"	.....	4,000	18 75	4,000
	Corporation of the Town of Midland.....	26	"	"	20	4,500	18 75	4,700
	S. Plawes, Creemore.....	27	"	"	.....	500	8 75	500
	The Corporation of the Town of Huntsville.....	28	"	"	.....	2,000	7 50	2,000
	Corporation of the Village of Markham.....	29	"	"	.....	475	3 75	475
	Jos. Knox, Stayner.....	30	"	"	.....	800	7 50	800
	Georgetown Electric Light and Power Co., Ltd.....	31	"	"	14	1,600	7 50	1,740
	Jas. Pickering, Shelburne.....	32	"	"	17	800	7 50	970
	The Alliston Electric Light Co.....	33	"	"	.....	1,400	7 50	1,400
	Oshawa Electric Light Co., Ltd.....	34	"	"	14	1,800	7 50	1,940
	Corporation Village of Tottenham.....	35	"	"	.....	570	7 50	570
	Corporation Village of Port Perry.....	36	"	"	3	842	7 50	872
	Corporation Town of Thessalon.....	37	"	"	15	800	7 50	860
	Hamilton Cataract Power and Light Co., Burlington.....	38	"	"	600	7 50	600
	Cataract Electric Co., Ltd.....	39	"	"	27	450	7 50	720

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Blind River Light, Heat and Power Co., Ltd.	40	"	"	1,500	1,500	7 50
The Cunningham Electric Light Co.	41	"	"	386	485	3 75
C. E. Copeland, Envalle.	42	"	"	475	475	3 75
Brampton Electric Light Co.	43	"	"	1,627	1,627	7 50
Corporation of the Town of Milton.	44	"	"	800	1,000	7 50
C. W. Watson, Orangeville.	45	"	"	1,500	1,500	7 50
Montreal.						
La Compagnie d'Eclairage Electrique de Terrebonne.	1	C.I.R., Montreal.		925	925	7 50
The Corporation of the Village of Huntingdon.	2	"	"	900	900	7 50
The Valleyfield Electric Co., Ltd.	3	"	"	3,100	3,100	18 75
The Montreal Light, Heat and Power Co., Ltd.	4	"	"	3,500	3,500	18 75
Gazette Printing Co., Montreal.	5	"	"	802	802	7 50
The Corporation of the Town of Lachine.	6	"	"	1,800	2,300	18 75
Laurentian Water & Power Co., Ltd., Ste. Agathe des Monts.	7	"	"	1,500	1,540	7 50
The Saguenay Electric Light & Power Co., St. Laurent and Bordeaux.	8	"	"	800	800	7 50
Central Heat, Light & Power Co., Montreal.	9	"	"	4,420	4,420	18 75
St. Jerome Power & Electric Light Co., Ltd.	10	"	"	1,000	1,020	7 50
The Corporation of the Town of Westmount.	11	"	"	4,500	4,520	18 75
Jean Roux, St. Therese de Blainville.	12	"	"	400	400	8 75
J. T. Ayers, Lachine.	13	"	"	1,000	1,000	7 50
Beauharnois Electric Light Co.	14	"	"	1,000	1,000	7 50
Joseph Cyr, St. Canute.	15	"	"	406	406	3 75
Quebec.						
The Quebec Jacques Cartier Electric Co.	1	C. I. R., Quebec.		56,580	62,990	18 75
M. A. and Henri Grandbois, St. Casimir.	2	"	"	400	400	3 75
Montmagny Light & Pulp Co.	3	"	"	2,000	2,000	7 50
La Compagnie d'Electricite de Roberval.	4	"	"	1,810	1,810	7 50
Quebec Railway Light & Power Co.	5	"	"	62,227	64,227	18 75
The Canadian Electric Light Co., Levis.	6	"	"	10,200	10,200	18 75
Corporation of the Town of Fraserville.	7	"	"	3,000	3,000	18 75
La Compagnie Electrique du Bic.	8	"	"	300	300	3 75
La Compagnie Electrique de la Bate St. Paul.	9	"	"	550	550	7 50
Chs. A. Julien, Pont Rouge.	10	"	"	300	300	3 75
Chs. A. Julien, St. Raymond.	11	"	"	700	700	7 50
La Compagnie des Eaux et de l'Electricite de Chicoutimi.	12	"	"	4,000	4,000	18 75
La Compagnie Hydraulique & Electrique de Lorette.	13	"	"	908	916	7 50
La Compagnie Electrique de St. Georges de Beauce, St. Georges and Beauceville.	14	"	"	800	800	7 50
The Labrador Electric & Pulp Co., Ltd.	15	"	"	2,000	2,000	18 75
Sherbrooke.						
The Corporation of the Town of Magog.	1	C. I. R., Sherbrooke.		2,600	2,600	18 75
Richmond County Electric Co.	2	"	"	2,146	2,146	18 75
R. H. and G. H. Gibson, Danville.	3	"	"	800	800	7 50
La Compagnie d'Eclairage Electrique du Village de Megantic.	4	"	"	1,200	1,200	7 50
George Matthews, Sawyerville.	5	"	"	200	210	3 75
Eastern Townships Electric Co., North Hatley.	6	"	"	1,600	1,600	7 50
Parker & Howe, Dixville.	7	"	"	125	125	3 75
The Bromes Lake Electric Power Co., Waterloo.	8	"	"	1,800	1,800	7 50
La Compagnie Chamoux, D'Israeli.	9	"	"	700	700	7 50

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APPENDIX J—Continued.

STATEMENT showing the Electric Light Companies registered under the Electric Light Inspection Act, for nine months ended March 31, 1907—Continued.

Districts.	From whom Collected.	Serial No.	By whom Collected.	Certificate for Fiscal Year.	NUMBER OF LAMPS.		Registration Fees.	Totals.
					Ave.	Incan- descent.		
Sherbrooke.	The Corporation of Bromptonville	10	C.I.R., Sherbrooke.	1906-1907.	625	625	7 50	7 50
	The Corporation of the Town of Coaticook.	11	"	"	50	2,680	18 75	18 75
	The Sherbrooke Power, Light & Heat Co.	12	"	"	100	22,000	18 75	18 75
	The Westbury Electric Light & Heat System, Cookshire	13	"	"	400	450	3 75	3 75
	The Corporation of the Village of Granby	14	"	"	40	2,500	18 75	18 75
	The Corporation of the Town of Windsor Mills	15	"	"	22	2,000	7 50	7 50
	The Stanstead Electric Light Co.	16	"	"	22	1,630	7 50	7 50
	N. T. Tanguay, Weedon	17	"	"	200	200	3 75	3 75
	N. T. Tanguay, Weedon	18	"	"	200	200	5 00	5 00
				1905-1906				173 75
St. Hyacinthe.	The Arthabaska Water & Power Co.	1	C. I. R., St. Hyacinthe.	1906-1907.	4,000	4,000	18 75	18 75
	La Compagnie Electrique de Sorel.	2	"	"	3,370	3,370	18 75	18 75
	La Compagnie Electric de Pleinsville.	3	"	"	2,900	2,900	18 75	18 75
	Farnham Electric Light Co.	4	"	"	1,200	1,200	7 50	7 50
	Nelson Buzzell, Cowansville.	5	"	"	450	450	3 75	3 75
	Deauldes & Chevrete, Actonville.	6	"	"	350	350	3 75	3 75
	N. A. Dufresne, St. Cesaire.	7	"	"	1,700	1,700	7 50	7 50
	M. S. Connely & Sons, Stanbridge East.	8	"	"	225	225	3 75	3 75
	La Compagnie de Gaz, Electricite & Povoair, St. Hyacinthe.	9	"	"	7,500	8,100	18 75	18 75
	La Corporation de la Ville de Drummondville.	10	"	"	1,100	1,100	7 50	7 50
Three Rivers	Le Corporation de la Villé de Joliette.	1	C. I. R., Joliette.	"	1,923	2,323	7 50	7 50
	Dion & Paradis, St. Roch de l'Achigan.	2	"	"	500	500	5 00	5 00
	Felix Robert & Cie., St. Lin.	3	"	"	390	390	3 75	3 75
	The North Shore Power Co., Three Rivers.	1	C. I. R., Three Rivers.	"	7,500	8,430	18 75	18 75
	L'Electricite de Grand Mere.	2	"	"	1,875	1,875	7 50	7 50
	The St. Maurics Light and Power Co., Shawinigan Falls and Berthierville.	3	"	"	1,960	1,960	7 50	7 50
St. John.	The St. John Railway Co.	1	C. I. R., St. John.	"	700	27,000	18 75	18 75
	The Fredrickton Gas Light Co.	2	"	"	20	3,868	18 75	18 75
	The St. Stephen Electric Light Co.	3	"	"	48	1,966	18 75	18 75
								50 00

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APPENDIX J—Concluded.

STATEMENT showing the Electric Light Companies registered under the Electric Light Inspection Act, for nine months ended March 31, 1907—Concluded.

Districts.	From whom Collected.	Serial No.	By whom Collected.	Certificate for Fiscal Year.	NUMBER OF LAMPS.		Registration Fees.	Totals.
					Arc.	Incan- descent.		
..arlottetown.	Summerside Electric Light Co., Ltd.	1	C. I. R., Charlottetown.	1906-1907.	25	1,250	1,500	\$ cts. 7 50
	Charlottetown Light and Power Co., Ltd.	2	" "	" "	76	8,500	9,260	18 75
	Montague Electric Light Co., Ltd.	3	" "	" "	....	400	400	3 75
Winnipeg.	Calgary Water Power Co., Ltd.	1	C. I. R., Calgary.	" "	....	5,000	5,000	18 75
	The Western General Electric Co., Ltd., Red Deer.	2	" "	" "	12	1,243	1,363	18 75
	Macleod Electric Light and Power Co.	3	" "	" "	....	980	980	7 50
	The Corporation of the City of Calgary.	4	" "	" "	94	3,000	3,940	18 75
	Lethbridge Electric Co., Ltd.	5	" "	" "	10	2,000	2,100	18 75
	City of Edmonton.	6	" "	" "	99	12,000	12,990	18 75
	City of Wetaskiwin.	7	" "	" "	16	1,000	1,160	7 50
	Board of Water and Light Commissioners, Fort William.	1	C. I. R., Port Arthur.	" "	50	7,000	7,500	18 75
	Corporation of the Town of Port Arthur.	2	" "	" "	13	8,988	9,118	18 75
	The Winnipeg Electric Railway Co.	1	C. I. R., Winnipeg.	" "	101	83,750	84,760	18 75
	Corporation of the City of Regina.	3	" "	" "	32	8,500	8,920	18 75
	Corporation of the Town of Kenora.	2	" "	" "	40	5,000	5,400	18 75
	Corporation of the City of Prince Albert.	3	" "	" "	2	1,900	1,920	7 50
	Corporation of the Town of Dauphin.	4	" "	" "	14	1,800	1,940	7 50
	The Brandon Electric Light Co., Ltd.	6	" "	" "	50	15,000	15,500	18 75
	The Corporation of the Town of Neepawa.	7	" "	" "	13	2,604	2,634	18 75
	The Selkirk Electric Light and Power Co., Ltd.	8	" "	" "	....	1,500	1,500	7 50
	The Corporation of the Town of Moose Jaw.	9	" "	" "	45	3,800	4,250	18 75
	The Municipality of the Town of Indian Head.	10	" "	" "	30	1,700	2,000	7 50
	The Minnedosa Electric Light Co.	11	" "	" "	6	1,400	1,450	7 50
	The Central Electric Co., Ltd., Portage la Prairie.	12	" "	" "	13	3,500	3,630	18 75
	George O'Brien, Estevan.	13	" "	" "	....	500	500	3 75
	The Turtle Mountain Milling Co., Boissevain.	14	" "	" "	....	600	600	7 50
	The Morden Electric Light Co.	15	" "	" "	....	900	900	7 50
	The Carman Electric Light and Power Co., Ltd.	16	" "	" "	2	1,200	1,200	7 50
	The Corporation of the Town of Carberry.	17	" "	" "	15	700	850	3 75
								\$ cts. 356 25

REPORT, RETURNS AND STATISTICS
OF THE
INLAND REVENUES
OF THE
DOMINION OF CANADA
FOR THE NINE MONTHS ENDING MARCH 31
1907

PART III
ADULTERATION OF FOOD

PRINTED BY ORDER OF PARLIAMENT



OTTAWA

PRINTED BY S. E. DAWSON, PRINTER TO THE KING'S MOST
EXCELLENT MAJESTY

1907

[No. 14—1908]

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REPORT

OF THE

DEPUTY MINISTER OF INLAND REVENUE.

INSPECTION OF FOODS, DRUGS AND FERTILIZERS.

To the Hon. WM. TEMPLEMAN,
Minister of Inland Revenue.

SIR,—I have the honour to submit herewith the reports of the official analysts of the Dominion for the fiscal period ended March 31, 1907.

The following is a summary statement of the number of collected samples analysed by the district analysts during the fiscal period ended March 31, 1907.

Description.	Genuine.	Doubtful.	Adulterated.	Total.
Butter.....	94	2	15	111

The following is a summary statement of the collected samples analysed by the Chief Analyst and staff at the Inland Revenue Laboratory in Ottawa for the period ended March 31, 1907.

Description of Sample.	Genuine.	Doubtful.	Adulterated.	Total.
Potted Meats and Bologna Sausages.....				90
Rolled Oats and Oatmeal.....	91	64		155
Common Salt.....	81	6		87
Tomato Catsup.....	26	23		49
Tea.....	82	7		89
Butter.....	871		10	881
Breakfast Foods.....				99
	1,151	100	10	1,450

The following statement shows the total number of samples examined during the fiscal years ended June 30, 1904, 1905, 1906 and the fiscal period ended March 31, 1907.

	1904.	1905.	1906.	1907 (9 mos.)
1. Number of samples collected by the food inspectors for examination.....	1,417	731	2,944	1,551
2. Number of these samples examined by the public analysts	213	305	849	101
3. Number of these samples examined in the laboratory here	1,341	634	2,409	1,450
4. Number of duplicate samples submitted to the district analyst after being worked here.....				10
5. Number of samples examined in the laboratory here, duplicates of which were not analysed by the public analysts	1,808	957	2,677	2,090
This number however includes the following :—				
Samples of beer.....	15	31	18	19
" vinegar.....	239	239	273	304
Standard fertilizers.....	111	120	153	176
Sundry others.....	83	119	74	123
Samples examined for other departments :—				
Agriculture.....				4
Militia and Defence.....	5	2	22	24
Total samples examined.....	2,363	1,653	3,913	2,201

In my report for the years 1904 and 1907 reference was made to the desirability of establishing standards of purity for food. This subject has, since these dates, received the careful consideration of the Department and the Chief Analyst, in his report, states that he hopes to record substantial progress during the next twelve months.

It will be observed that, with the exception of butter, no adulteration was discovered in connection with articles examined during the fiscal period ended March 31, 1907.

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Proceedings were instituted, through the courts, against persons found selling adulterated butter. Several convictions were secured and the balance of the cases are in the hands of the Department of Justice.

I have the honour to be, sir,

Your obedient servant,

W. J. GERALD,

Deputy Minister.

INLAND REVENUE DEPARTMENT,

OTTAWA, September 24, 1907.

REPORT OF THE CHIEF ANALYST

317 QUEEN STREET,

OTTAWA, August 8, 1907.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

SIR,—The sudden and entirely unexpected death of Mr. Thomas Macfarlane, chief analyst, on the 10th of June last, has necessitated my undertaking the task of preparing this report; the content of which has regard to the last period of work done under his guidance and control

As a matter of fact, the work herein recorded, covers a period of only nine months; which is explained by the change in the date of closing the fiscal year, which now ends with the 31st of March, instead of the 30th June, as formerly.

During this nine months period, 1,551 samples have been collected by our food inspectors, and analysed. This work is given in detail in the following bulletins, which appear as an appendix to this report.

Number of Bulletin.	Subject.	Number of Samples.
125	Potted meats and Bologna sausages	90
126	Food preservatives	
127	Rolled oats and oatmeal	155
128	Common salt	87
129	Tomato catsup	49
130	Tea	89
131	Butter, 1906	101
132	Breakfast foods	99
133	Butter, 1907	881
	Total	1,551

Besides what has already been mentioned the following additional analytical work was carried out in this laboratory:—

Total number as per Bulletins, 1,551.

Inland Revenue—

Standard Fertilizers	176
Beer	19
Fuel oil	9
Vinegar	304
Spirits	4
Patent medicines	27
Fertilizers	4
Green peas (canned)	1
Wood-spirit	18
Malt	2
Maple syrup	4
Flour	1
Beverage	3

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Vinegar (special).....	3	
Chocolate.....	2	
Cocoa butter.....	1	
Porterine.....	1	
Cream.....	2	
Water.....	3	
Essence of lemon.....	1	
" vanilla.....	1	
Acetic acid.....	12	
Olive oil.....	2	
Lard.....	1	
Maple sugar.....	3	
Butter (special).....	4	
Turpentine.....	2	
White lead in oil.....	1	
Milk.....	1	
Black pepper.....	2	
Honey.....	5	
Shorts.....	1	
Ink.....	2	
		622
Agriculture—		
Preservatives.....	3	
Butter (oleomargarine).....	1	
		4
Militia and Defence—		
Coal.....	1	
Jam.....	21	
Water.....	2	
		24
		650
		1,551
		2,201

The total number of samples analysed is therefore 2,201, for the nine months from July 1, 1906 to March 31, 1907.

In addition to the work stated there has been prepared for use in vinegar testing, the following solutions, supplied to the Outside Excise service :—

Inland Revenue—

Outside service.

Soda solution (normal).....	30	Winchesters.
Phenolphthalein Sol.....	12½	lbs.
Normal sulphuric acid.....	4	litres.

Extended researches upon the denaturing of alcohol for industrial purposes, and the investigation of natural gas, have been carried out and reported to the proper authorities. The work contained in Bulletin No. 126, which summarizes our knowledge of food preservatives has also entailed the expenditure of much time.

In his last report, the late lamented chief analyst drew your attention to the very important subject of defining standards for food and drug products; and recommended the publication of *pro tem.* results arrived at by a committee of experts, meeting at Washington, D. C., and approved by the secretary of Agriculture of the United States of America. This matter is recognized as of prime importance by all countries possessing Food laws; and while I am not yet in a position to add anything of importance to the

SESSIONAL PAPER No. 14

report published last year, I shall keep the matter before me, and hope to record substantial progress during the next twelve months.

I append the reports of the several district analysts, covering the period July 1, 1906 to March 31, 1907.

I have the honour to be, sir,

Your obedient servant,

A. MCGILL,
Chief Analyst.

112 ST. FRANÇOIS XAVIER STREET,

MONTREAL, April 8, 1907.

The Deputy Minister,
Inland Revenue Department,
Ottawa.

DEAR SIR,—I have the honour to submit my report of analyses made during the fiscal period (nine months) ending March 31, 1907.

I have analysed 46 samples of butter. Of these 32 were genuine and 14 adulterated. The adulterant in four of the samples is water. The remaining ten adulterated samples were found to be margarine or butter substitute.

I have the honour to be, sir,

Your obedient servant,

(Sgd.) J. T. DONALD.

66 BEDFORD ROW,

HALIFAX, N.S., July 29, 1907.

The Deputy Minister of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit my annual report on the samples of food, analysed by me during the period ending March 31, 1907.

	Genuine.	Adulterated.	Total.
Butter.....	14	1	15

I have the honour to be, sir,

Your obedient servant,

(Sgd.) MAYNARD BOWMAN.

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FACULTY OF APPLIED SCIENCE AND ENGINEERING,
UNIVERSITY OF TORONTO,
SCHOOL OF PRACTICAL SCIENCE,
TORONTO, July 31, 1907.

The Deputy Minister of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit to you my report for the fiscal period, July 1, 1906 to March 31, 1907.

During the past year I have analysed 26 samples of butter of which 25 were genuine and 1 doubtful.

I have the honour to be, sir,

Your obedient servant,

(Sgd.) W. HODGSON ELLIS,
per J. W. BAIN.

OTTAWA, July 29, 1907.

The Deputy Minister of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit my annual report of the work done under my supervision during the fiscal year ending March 31, 1907.

Sixteen samples of butter were submitted to me for analysis and report. Of these fifteen were pronounced genuine and one reported as deficient in fat.

I have the honour to be, sir,

Your obedient servant,

(Sgd.) F. X. VALADE, M.D.

PUBLIC ANALYST'S OFFICE,
VICTORIA, B.C., August 5, 1907.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—I beg to submit my report for the period from 1st July, 1906 to 31 March, 1907.

During this period I have analysed eight (8) samples of butter; all being found genuine.

I have the honour to be, sir,

Your obedient servant,

C. J. FAGAN, *Official Analyst.*

APPENDIX A.**BULLETIN No. 125—POTTED MEATS AND BOLOGNA SAUSAGES.**

OTTAWA, September 6, 1906.

W. J. GERALD, Esq.,

Deputy Minister of Inland Revenue.

SIR,—In my report of July 25 last, I referred to the possibility that some of the samples of potted meats described in Bulletin No. 123 (Canned Meats) might be found to contain cereal products, and advised you that it was the intention to refer to them in a subsequent report. Since then they have been subjected to microscopical examination and also to the test for foreign colouring matter by Mr. Lemoine. Only in one instance was any of the latter detected: namely, in sample No. 409, Chicken, Ham and Tongue, manufactured by W. Clark, Montreal. All the other potted meats referred to were free from dyes. As regards the presence of foreign starch and consequently of meal from cereals of some description, it was detected in the following samples, of which more particular mention has been made in Bulletin No. 123.

Name of Sample.	No. of Sample.	Name and Address of Vendor.	Name and Address of Manufacturer or Furnisher.
<i>District of Nova Scotia.</i>			
Ready Lunch Turkey Loaf.	27129	Billman & Chisholm, Halifax; N.S.	W. Clark, Montreal, P.Q.
Chicken, Ham and Tongue.	27130	" " " " " " " " " " " "	" " " " " " " " " " " "
Veal Loaf.	27136	J. F. Crowe & Co., Halifax, N.S. . . .	Armour Packing Co., Chicago.
Ham Loaf.	27143	Dillon Bros., Halifax, N.S.	Libby, McNeill & Libby, Chicago.
Potted Chicken . .	27144	" " " " " " " " " " " "	" " " " " " " " " " " "
Veal Loaf.	27149	W. E. Crowe & Co., Halifax, N.S. . . .	" " " " " " " " " " " "
Deville Tongue.	27150	C. E. Choat & Co., Halifax, N.S.	Laing Packing Co., Montreal.
Potted Tongue . . .	27157	Black & Co., Truro, N.S.	Libby, McNeill & Libby, Chicago, U.S.
Potted Ham	27165	E. E. O'Brien, Truro, N.S.	Wm. Clark, Montreal.
Potted Tongue.	27168	H. W. Ryan, Truro, N.S.	Libby, McNeill & Libby, Chicago, U.S.
<i>District of Prince Edward Island.</i>			
Beef Loaf	28296	Sanderson & Co., Charlottetown.	Libby, McNeill & Libby, Chicago, U.S.
Veal Loaf.	28309	R. T. Holman, Summerside.	G. H. Hammond Co., Chicago, U.S.
Potted Ham	28315	T. White, Charlottetown.	The Dominion Packing Co., Charlottetown, P. E. I.
Ham Loaf.	28318	M. Duffy, Charlottetown.	Libby, McNeill & Libby, Chicago, U.S.

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Name of Sample.	No. of Sample.	Name and Address of Vendor.	Name and Address of Manufacturer or Furnisher.
<i>District of New Brunswick.</i>			
Veal Loaf.....	24214	Bowman & Cole, 28-30 Water St., St. John, N.B.	Libby, McNeill & Libby, Chicago, U.S.
Potted Ham.....	24219	E. E. MacMichael, 40 Dock St., St. John, N.B.	Armour & Co., Chicago, U.S.
".....	24222	John Jackson, 15-16 South Market Wharf, St. John, N.B.	The Wm. Davies Co., Ltd., Toronto, Ont.
Deville'd Ham.....	24228	The F. B. Dunn Packing Co., Fairville, St. John Co., N.B.	Vendors.
Ham, Game and Tongue.....	24238	The Sussex Packing Co., Ltd., Sussex, N.B.	"
Ham Loaf.....	24232	W. A. Porter, cor. Waterloo and Union Sts., St. John, N.B.	Libby, McNeill & Libby, Chicago, U.S.
Chicken Loaf.....	24234	F. E. Williams Co., Ltd., cor. Princess and Charlotte Sts., St. John, N.B.	Armour & Co., Chicago.
Deville'd Ham.....	24216	W. J. Kent & Co., Water St., Bathurst, N.B.	Libby, McNeill & Libby, Chicago, U.S.
<i>District of Quebec.</i>			
Veal Loaf.....	680	H. Pelletier et frère, St. Raymond, Que.	Armour & Co., Chicago.
Potted Ham.....	683	Edouard Gagnon, Ste. Marie, Beauce, Que.	Turcotte et frère, Que. (Armour & Co.)
Beef Loaf.....	690	L. N. Lavasseur, Fraserville, Que.	Whitehead & Turner, Quebec.
Melrose Paté.....	692	Alf. Lecompte, Fraserville, Que.	Libby, McNeill & Libby, Chicago.
Chicken, Ham and Tongue.....	709	L. N. Bergeron, Quebec.	Turcotte et frère, Quebec.
<i>District of St. Hyacinthe.</i>			
Deville'd Brand Chicken.....	407	O. T. Piché, Drummondville, Que.	W. Clark, Montreal.
Potted Tongue.....	409	W. Murry & Co., Sherbrooke, Que.	"
Chicken Loaf.....	423	Paul Tourigny, Victoriaville, Que.	Libby, McNeill & Libby, Chicago.
Chicken, Ham and Tongue.....	416	Victor Trudeau, St. Lambert, Que.	W. Clark, Montreal.
Potted Ham.....	421	Sorel Meat Market, Sorel, Que.	The Laing Packing and Provision Co., Ltd., Montreal.
Melrose Paté.....	430	W. Beaudry, Valleyfield, Que.	Libby, McNeill & Libby, Chicago.
Veal Loaf.....	431	" " " " " "	" "
Chicken Loaf.....	433	Sorel Meat Market, Sorel, Que.	" "
Ham Loaf.....	434	" " " " " "	" "
".....	436	Alf. Franceur et Cie, Sorel, Que.	" "
<i>District of Montreal.</i>			
Chicken, Ham and Tongue.....	26782	Wm. Clark, Montreal.	Vendors.
Chicken Loaf.....	27666	Demers, Fletcher & Co., St. Paul St., Montreal.	Armour Co., Chicago.
Beef Loaf.....	27667	" " " " " "	" "
Ham Loaf.....	27668	" " " " " "	" "
Sausage Meat.....	27669	Hudon, Orsali & Co., St. Paul St., Montreal.	Libby, McNeill & Libby, Chicago.
Ham Loaf.....	27677	L. Chaput fils & Co., DeBresoles St., Montreal.	" "
Chicken Loaf.....	27678	" " " " " "	" "
Cottage Loaf.....	27680	" " " " " "	" "

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Name of Sample.	No. of Sample.	Name and Address of Vendor.	Name and Address of Manufacturer or Furnisher.
<i>District of Ottawa.</i>			
Chicken Tamale.....	29309	F. W. Forde, 189 Rideau St., Ottawa..	Libby, McNeill & Libby, Chicago.
Potted Ham.....	29310	" " " "	" "
Veal Loaf.....	29311	" " " "	" "
Potted Ham.....	29318	J. Bambrick, 50 George St., Ottawa..	W. Clark, Montreal.
Potted Tongue.....	29319	" " " "	Davies, Toronto.
Chicken Loaf.....	29331	R. E. Powell, Wellington St., Ottawa..	W. Clark, Montreal.
Chicken, Ham and Tongue.....	29332	" " " "	" "
Chicken Loaf.....	29337	" " " "	Libby, McNeill & Libby, Chicago
Cottage Loaf.....	29339	" " " "	" "
Melrose Paté.....	29341	" " " "	" "
Chicken Loaf.....	29344	" " " "	Armour & Co., Chicago.
Potted Ox Tongue.....	29349	Mayberry & Co., Prescott, Ont.....	" "
Beef Loaf.....	29354	J. Culbert, Brockville, Ont.....	" "
Potted Beef.....	29355	Davies & Co., Brockville, Ont.....	Davies & Co., Toronto.
Potted Ham.....	29356	" " " "	" "
<i>District of Kingston.</i>			
Beef Loaf.....	29449	J. P. McKeeny, Port Hope, Ont.....	Libby, McNeill & Libby, Chicago.
Veal Loaf.....	29452	S. Fount, Main St., Port Hope, Ont..	" "
Ham Loaf.....	29454	D. Adams, Kent St., Lindsay, Ont..	Armour, Chicago.
Veal Loaf.....	29455	" " " "	" "
Potted Ox Tongue.....	29459	A. Primeau, Lindsay, Ont.....	" "
Veal Loaf.....	29463	J. Sutherland, George St., Peterborough	" "
<i>District of Toronto.</i>			
Veal Loaf.....	27618	Green Valley Produce Co., 434 Queen St., Toronto.	Libby, McNeill & Libby, Chicago.
".....	27619	" " " "	Armour & Co., Chicago.
Ham Loaf.....	27620	F. W. Chapman, 530 Yonge St., Toronto	Libby, McNeill & Libby, Chicago.
Potted Ham and Turkey.....	27624	H. Tolchard, 518 Yonge St., Toronto..	Columbia Conserve Co., Indianapolis, U.S.
Ham Loaf.....	27625	F. Patience, 429 Yonge St., Toronto..	Armour Co., Chicago.
Cottage Loaf.....	27631	Ebby, Blain Co., Ltd., Front St., Toronto	Libby, McNeill & Libby, Chicago.
Chicken Loaf.....	27632	" " " "	" "
Veal Loaf.....	27604	The Wm. Davies Co., Ltd., Toronto, Ont	Vendors.
Melrose Paté.....	27609	Michie Co., Ltd., King St. W., Toronto	Libby, McNeill & Libby, Chicago.
Chicken Tamale.....	27610	" " " "	Armour & Co., Kansas City.

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Name of Sample.	No. of Sample.	Name and Address of Vendor.	Name and Address of Manufacturer or Furnisher.
<i>District of London.</i>			
Chicken and Ham....	30097	John Beattie & Co., Seaforth, Ont.	Wm. Clark, Montreal.
Potted Tongue.....	30100	J. W. Smith, Goderich, Ont.	Libby, McNeill & Libby, Chicago.
Libby's Ham Loaf ...	30102	Cardino Bros., Seaforth, Ont.	" "
Ham and Tongue....	30103	Peter Dill, Seaforth, Ont.	Wm. Clark, Montreal.
Potted Tongue	30105	M. H. Killoran, Stratford, Ont.	Wm. Davies & Co., Toronto.
Potted Beef.....	30116	Geo. H. Wairn, Windsor, Ont.	Armour Canning Co., Chicago.
<i>District of Manitoba.</i>			
Beef Loaf.....	28129	Malkin & Co., Vancouver.....	Wm. Clark, Montreal.
Veal Loaf.....	28135	" "	"
Ham Loaf.....	28138	" "	"
Chicken Tamale	28139	" "	Spanish American Food Co., San Francisco, Cal.
Veribest Devilled Ham.	28144	" "	Armour & Co., Chicago.
" "	28145	" "	Libby & Co., Chicago.
Veal Loaf	28146	" "	" "
Ham Loaf.	28147	" "	Armour & Co., Chicago.

It will, from this, be observed that many of the samples of canned meats described in Bulletin No. 123 contain additions of meal or flour, which, of course, cannot be regarded as adulteration if the fact is indicated by the name of the article. It may be that this is done by the use of the word 'loaf' in a great many instances. But the words 'potted,' 'devilled,' &c., do not justify the addition of flour or corn meal, and articles with such names cannot be regarded as otherwise than adulterated if they have received additions of cereal products. Samples have been collected of the latter, as used in the packing-houses, and the following shows their origin:—

Date of Collection.	Name of Article.	No. of Sample.	Name of Vendor.	Name of Manufacturer.
1906.				
July 19..	Bull Meat Flour.....	27685	Montreal Packing Co., Mill St.	B. Heller Co., Chicago.
" 31..	Bologna Sausage Filler	30142	William Davies & Co., Toronto.	
Aug. 1..	Bologna Filler Flour..	30144	Park, Blackwell Co., Toronto.	Shaw Milling Co., Toronto.
" 2..	Potato Flour.....	30146	F. W. Fearman & Co., Hamilton	Imported from New York.
" 2..	Bologna Filler.....	30149	Fowler's Canadian Packers	Wolf, Sayer & Co., Montreal

Examined under the microscope, samples 27685 and 30144 are seen to consist of maize flour, while No. 30142, although consisting mainly of the same product, contains besides some undetermined tissues. Nos. 30146 and 30149 consist almost exclusively of potato starch.

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In accordance with instructions from the Department, dated July 16, samples of bologna and other sausages were obtained for the purpose of subjecting them to the same sort of examination as the canned meats. Many of these, as was anticipated, rapidly underwent decomposition and had to be discarded. Those which actually came under the observation of the analyst will be found described in the table appended to this report, the results stated in which were obtained by Mr. A. Lamoine. The following is a recapitulation of the number of samples examined :—

Inspection District.	No. of Samples Ex- amined.	No. Con- taining Pre- servatives.	No. Containing Dyes.
New Brunswick	4	0	1
Quebec	4	0	0
St. Hyacinthe	1	0	1
Montreal	8	2	5
Ottawa	5	2	2
Kingston	2	0	0
Toronto	2	0	0
London	3	0	0
British Columbia	3	1	2
	32	5	11

From this it will be seen that of the number of samples of bologna sausages, which escaped decomposition, and whose examination was possible, about one-sixth contained preservatives and about one-third were artificially coloured.

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

RESULTS OF EXAMINING SAMPLES OF BOLOGNA SAUSAGES, &c.

DISTRICT OF NEW BRUNSWICK—J. C. FERGUSON, INSPECTOR.

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	Inspector's Report.	Condition of Sample.	Pre-servatives Present.	Artificial Colouring Substances.
				Lbs.	cts.					
1906.										
July 19 . .	Sausage, Bologna..	24250	John Hopkins, 186 Union St., St. John, N. B.	1½		23 John Hopkins, 186 Union St., St. John, N. B.	Taken from stock in store room; no label on pack- age.	Good	None	None.
" 19....	"	24251	Lawson Bros., 150 Brus- sels St., St. John.	1½		20 Lawson Bros., 150 Brus- sels St., St. John, N. B.	Taken from stock in pack- age.	"	"	Present.
" 19....	"	24252	J. R. Vanwart, 124 Bridge St., St. John, N. B., North End.	1½		23 John Hopkins, St. John, N. B.	Taken from stock in cold storage; no label on package. In North End, Indian town; old city of Portland	"	"	None.
" 19....	Sausage, Bologna, English.	24253	Lilly & Sons, 507 Main St., St. John, N. B., North End.	2		30 Lilly & Sons, 507 Main St., St. John, N. B.	Taken from stock in store Fresh made. No label on package.	"	"	"

DISTRICT OF QUEBEC—C. E. ROY, INSPECTOR.

July 17....	Sausage	697	Baller Bros. & Sons, Finlay Market, Que.	1½		23 Vendors.		Mouldy	None.	None.
" 17....	"	698	Ed. Bégin, Jacques Cartier Hall, Que.	1½		16 J. B. Renaud et Cie, Que.		"	"	"
" 17....	"	699	Louis Rheume	2		20 Sylvain		"	"	"
" 17....	"	700	R. Ruthman et fils	2		24 Vendors		"	"	"

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DISTRICT OF MONTREAL—J. J. COSTIGAN, INSPECTOR.

				18	Mfg. by Vendors.....	Sold as Brunswick sausage.	Good.....	Boric acid. Present.
July 12	Brunswick Sausage	27681	Laing P. & P. Co., retail branch, Chaboillez St.	14	"	"	"	"
" 12	Bologna Sausage	27682	Maesterman P. & P. Co., Notre Dame St.	14	"	"	"	"
" 12	"	27683	G. F. Fischer, 95 Canning St.	23	"	"	"	"
" 12	"	27684	Davies Ltd., retail branch, 1172 St. James St.	2	"	"	"	None.
" 19	"	27686	Montreal Packing Co., Mill St., Montreal.	2	"	Sample taken at factory.	"	Present.
" 19	Brawn	27687	Laing P. & P. Co., Mill St., Montreal.	2	"	"	Decomposed	"
" 19	Brunswick Sausage	27688	V. Castonguay Co., Bourget St., Montreal.	2	"	"	Good	"
" 20	Brawn	27689	Davies Ltd., retail store, 421 St. Catherine St. East, Montreal.	14	"	"	Decomposed	"
" 20	Bologna Sausage	27690	N. Dufour, Bonsecour Mkt., Montreal.	14	"	"	Mouldy.	None.
" 20	"	27691	The Whyte Packing Co. agency, Montreal.	1	"	At Stratford, Ont.	Good	"
" 20	"	27692	Gisala Brown, 166 St. Lawrence, Montreal.	14	"	"	Decomposed	"

DISTRICT OF KINGSTON—J. HOGAN, INSPECTOR.

				14	Davies Co., Toronto.	Decomposed	None.
July 17	Bologna	29477	Davies Co., Princess St., Kingston.	14	"	"	"
" 17	Sausage	29478	" " " "	14	"	"	"
" 17	Bologna	29479	Myres, Brock St., Kingston.	14	"	Mouldy	None.
" 17	"	29480	A. Malean, Ontario St.	14	"	"	"

DISTRICT OF ST. HYACINTHE—J. C. ROULEAU, INSPECTOR.

July 23.....	Frankfort Sausage	456	The Howey Bros. Pakg. Co., Sherbrooke.	14	19 Manufactured themselves	.....	Decomposed	
" 23....	Bologna.....	457	Alex. Ames, Sherbrooke.	14	18 Himself .....	.....	"
" 24.....	"	458	Lue Papineau, St. Jean, Que.	14	15 V. Castonguay & Co., Montreal.	Label inclosed in jar	Good	None
" 25....	"	459	O. Brodeur, St. Hyacinthe.	14	15 Masterman Packing & Provision Co., Montreal	.....	Decomposed	Present

RESULTS OF EXAMINING SAMPLES OF BOLOGNA SAUSAGES, &c.—Continued.

DISTRICT OF OTTAWA—A. E. SANDERSON, INSPECTOR.

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	Inspector's Report.	Condition of Sample.	Preservatives Present.	Artificial Colouring Substances.
				Lbs.	cts.					
1906.										
July 19	Brawn	29336	R. E. Powell, Wellington St., Ottawa.	3		Canadian Packing Co., London, Ont.		Good	None	None.
" 20	"	29337	Davies & Co., Brockville Ont.	3		45 Davies & Co., Toronto.		"	"	"
" 20	Bologna (pork)	29338	" " "	1½		" " "		"	Boric acid.	"
" 20	" (beef)	29339	" " "	1½		" " "		"	"	Present.
" 25	"	29340	Matthews & Co., Ltd., Hull, Que.	1½		15 Vendors		"	None	"

DISTRICT OF TORONTO—T. KIDD, ACTING INSPECTOR.

July 18	Beef Bologna	30130	Wm. Davies & Co., Ltd., meat packers, Toronto.	1½		23 Vendors	Bought from vendor's clerk, who said it was manufactured at their factory in Toronto;	Mouldy	None	None.
" 18	"	30131	Park, Thompson & Co., 159 King St., Toronto, pork packers.	1½		15 Park, Blackwell & Co., packers, Toronto.	Vendor bought from Park, Thompson & Co., packers and curers, Toronto.	"	"	"

DISTRICT OF LONDON—T. KIDD, INSPECTOR.

July 19	Bologna Sausage	30128	F. W. Freeman & Co., pork packers, Hamilton	1½		15 Vendors	Bought from vendor's clerk and called Bologna sausage.	Mouldy	None	None.
" 19	"	30129	Fowler Canning Co., Hamilton.	1½		15 " "	Bought from vendors and is a branch of the Chicago firm.	"	"	"
Aug. 2	"	30147	F. W. Freeman & Co., packers, Hamilton.	1½		15 " "	Bought this from vendor who made same in his factory.	"	"	"

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DISTRICT OF BRITISH COLUMBIA—E. B. PARKINSON, INSPECTOR.

July 17....	Bologna Sausage..	28169 B. C. Market Co., Van- couver.	1½	15 Vendors.....	Home-made.....	Mouldy	None	Present.
" 17....	" "	28170 H. A. Edgett & Co., Van- couver.	1½	30 Frye, Bruhu & Co., Seattle, Wash.	Imported.....	"	"	"
" 17....	" "	28171 R. Porter & Sons, Van- couver.	1½	20 Vendors.....	Home-made.....	Decomposed		
" 18....	" "	28172 P. Burns & Co., Van- couver.	1½	20 "	"	Good.....	Sulphur- ous acid.	None.

APPENDIX B.**BULLETIN No. 126—FOOD PRESERVATIVES.**

OTTAWA, September 27, 1906.

W. J. GERALD, Esq.,

Deputy Minister of Inland Revenue.

SIR,—It is now some time since you requested me to consider a communication received from a Joint Committee appointed by the Canadian Manufacturers Association and the Society of Chemical Industry, asking the Department to make regulations specifying under the provisions of the Adulteration Act, the limits within which preservatives might be legally used in food. Subsequently you authorized Mr. A. McGill, Assistant Analyst to the Chief Analyst, to attend a meeting of the British Medical Association in Toronto and read a paper on the same subject.

Before any action is taken by the Department or this branch, I believe it would be advisable to give the manufacturers and the public generally an opportunity of becoming fully acquainted with the subject. I beg, therefore, to submit a report by Mr. McGill on Food Preservatives and to recommend its publication in the Bulletin Series of this branch.

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,

Chief Analyst.

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LABORATORY OF THE INLAND REVENUE DEPARTMENT,

OTTAWA, September 8, 1906.

THOS. MACFARLANE, F.R.S.C., &c.,

Chief Analyst, I.R.D.

SIR,—I have the honour to submit for your approval the following report on the general subject of preservatives in food products. A portion of the matter contained in this report has already been published, in June of last year, with your own sanction and that of the then Acting Deputy Minister. A considerable amount of new material has, however, been added, and the whole may be taken to represent, in epitome, the present state of our knowledge on the subject.

A special incentive to the preparation of this report was the meeting of the British Medical Association in Toronto (August 21 to 25). It is apparent that final conclusions regarding the influence of chemical preservatives upon the public health must be reached through the concerted action of the medical profession. If so influential a body of medical men could be induced to take up this subject a working basis for legislation would soon be established. The Secretary of Agriculture for the United States of America has recently (June 30, 1906) been authorized to obtain opinions from experts in the matter of food preservatives, with a view to legislation, and has issued a circular letter in accordance with this authorization.

I believe that the physician is the proper person to give an opinion in this matter, and that medical health officers, in particular, should be expected to pay attention to it. For this purpose, these officials could obtain the co-operation of local physicians, thus furnishing data of first-class value in guiding legislation. The matter is of so great importance as to demand immediate attention and study. But I would utter a word of caution against impetuous and indiscriminating action. The public press has, for some time, taken up the subject of preservatives in food and treated it in a manner quite hysterical. The desire to create a sensation is too much in evidence. This is a question where judicial calmness is needed. I trust that my attempt to present the subject fairly will assist in arriving at sane and honest conclusions.

I have the honour to be, sir,

Your obedient servant,

A. MCGILL.

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LABORATORY OF THE INLAND REVENUE DEPARTEMENT,

OTTAWA, September 8, 1906.

FOOD PRESERVATIVES.

There has been frequent request, by the interested public, for a note on the subject of food preservatives, which was published with Bulletin 83 (November, 1902). I have thought it worth while to augment this note by additions, which bring the subject-matter down to date. My sketch makes no claim to being exhaustive, but I have reason to believe that no important researches on the physiological effects of preservatives have escaped my attention.

Manufacturers very reasonably ask that the Department of Government which is charged with the administration of the Food Act, should define as clearly as possible its attitude towards the use of preservatives in food. They claim that, without preservatives, their business as packers of meat and fruit products would be destroyed, or at least seriously handicapped. They believe that the chemical substances employed by them are harmless in the quantities used. They wish to use nothing that makes their products unwholesome; they desire to do nothing illegal, and they wish to be definitely instructed as to the conditions under which they may use preservatives and have a guarantee of security against being charged with adulteration under the food laws.

It is inconceivable that legislation in the matter of preservatives in foods should be absolutely prohibitive. Common salt, sugar, vinegar, wood smoke and many other antiseptic substances, whose use goes back further than the memory of man, would have to be excepted. It follows that any laws in this regard must be specifically permissive, *i.e.*, must name the substances which are permitted to be used, or must be specifically prohibitive; whence, by inference, any article not named for prohibition will be regarded as available to the manufacturer until such time as its name is added to the schedule.

Some countries require that the fact of a preservative being used, and its name and amount shall appear on the label. This is good, so far as it goes, but it assumes an amount of knowledge and discrimination on the part of the purchaser which is unreasonable. At the same time I regard it as right and necessary that the presence of a preservative and its name should always be announced on the label, and this for two reasons. First, that the physician may be able to direct the regimen of his patient. Second, that the manufacturer who puts up his goods without a chemical preservative may get due credit.

The manufacturer is naturally desirous to secure cheapness and efficiency in the preservative he uses, and under the term efficiency, I include not only the possession of high antiseptic power, but such qualities as tastelessness, colour, harmlessness to health, &c. The experience of recent years shows that new substances, claiming to possess these characteristics, are being offered from time to time. Is the public to take the risk of testing the harmlessness of such new claimants for favour, or shall we make it illegal to use any new antiseptic until such time as we may feel justified in adding its name to a schedule of substances specifically permitted to be used?

Manufacturers claim that such action would seriously handicap the search for desirable preservatives. The question is worthy of consideration. I must confess that my own opinion is favourable to the making everything of the nature of a food preservative illegal in use, unless specifically permitted. I am aware that under such conditions, many largely used preservatives, such as borax, boracic acid, benzoates, &c., would have stood a poor chance of demonstrating their efficiency and comparative harmlessness. But we are now in possession of a sufficiently large number of effective

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antiseptics to enable us to delay additions to the list until we have had time to make a careful study of the properties of any new substance offered for trial. In other words, we cannot afford to risk a trial which shall involve possible injury to the public health.

I am, for this reason, in favour of *specific permission* in the legalization of preservatives. But this is not enough. The older preservatives, such as salt, vinegar, wood smoke and others, possess decided taste or smell, thus fixing safe limits so far as quantity is concerned, while their comparative inefficiency as antiseptics makes them practically harmless in excess. It is not so with modern antiseptics. These are for the most part devoid of taste and smell; or if bitter (like sodium benzoate), or pungent (like formaldehyde) are so powerful in their germicidal properties that they are effective in quantities too small to be detected by taste or smell. It is quite easy to understand that either through want of knowledge or want of care, a manufacturer may add a harmful dosage of such a preservative, the consumer being unable to judge in the matter. The very potency of our modern preservatives, by virtue of which they can be employed in small amount, is a reason for carefully limiting the amount.

If the two principles which I have laid down be accepted, it remains to make out a schedule of preservatives which may be used in foods. Perhaps it might suffice to include, under a single heading, the *older preservatives*, although this would be open to some lack of definiteness. We might name, for example, as permissible, without percentage limitation—sugar, salt, vinegar, wood smoke, alcohol.

Saltpetre (nitrate of potash), although among the older preservatives, can scarcely be regarded as sufficiently harmless to permit of its employment without limitation, although its taste is so characteristic as practically to fix a limit. There remain to be considered a long series of substances, the most important being: Boracic acid and borax, sulphurous acid and sulphites, benzoic acid and benzoates, salicylic acid and salicylates, hydrofluoric acid and flourides, silicofluorides, formaldehyde, saccharin, beta-naphthol (hydronaphthol), asaprol (abrostol), hydrogen peroxide, &c.

To whom shall we look for guidance in the matter of deciding what chemical preservatives, if any, may be safely employed and in what amounts?

Chemists have done much to investigate the influence of those substances upon artificial digestion, and upon the properties of the foodstuffs in which they are used. It must be noted, however, that digestion carried out in glass is not identical with the process as carried out in the living body.

Physiologists have accomplished much in the way of investigating the effect of preservatives upon the life processes of the lower animals. The results obtained by biological methods have doubtless great value, but the differences between man and the lower animals are so great as to make necessary very cautious interpretation.

I am convinced that it is to the physician we must look for the final word upon this question. For this reason I had pleasure in bringing the subject to the notice of the British Medical Association at its Toronto meeting in August last. Civic health officers in particular, have opportunity of forming valuable opinions on the subject, and I believe that upon a matter of so great importance as this one, it would not be difficult to enlist the active sympathy and cordial assistance of every physician.

The notes which follow give a brief account of work done in this field, and it is hoped that their conciseness may make them the more readily acceptable to busy men. Readers desirous of possessing fuller information may refer to original memoirs as indicated.

Official analysts are not to be understood as having any other bias against new methods of preserving food than the general principle that every new thing must be required to show cause for its existence. So far as preserving foodstuffs in wholesome and palatable condition is concerned, we are ready to welcome every innovation which can be proved harmless to health, and effective in that which it proposes to accomplish. Certain methods of preserving foods have been recognized so long and employed so largely, that the safety of using them scarcely comes into question. Such are refrigeration, hermetical sealing *in vacuo* under proper conditions, the smoking of meat, the use of common salt, of vinegar, sugar, alcohol, and other substances. When a new

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thing like borax or formaldehyde, or salicylic acid is offered to the public, we say: Demonstrate unequivocally the harmlessness of this article and we shall be glad to commend its use. We don't question its efficacy as an anti-ferment; that is easily demonstrable. But we know hundreds of chemical substances capable of preventing putrefaction, which we could not dream of recommending for use in foods. And there is such well recognized analogy between ferment action without the human body, and ferment or digestive action within the body, that we should be culpably derelict in duty if we did not insist upon proof of the harmlessness to health of anything which is recognized and recommended as capable of inhibiting putriferment action in food.

I find an inclination on the part of manufacturers and users of preservatives to throw the onus of proof of the harmfulness of these articles upon those who, by virtue of their official position, are compelled to question the safety of using them. The tremendous magnitude of the responsibility resting upon a public analyst is such that he is compelled to proceed deliberately and cautiously. In a very literal sense he is responsible for the physical health of the nation. His hesitancy to concede the safety of an innovation should not be interpreted as due to a desire to hamper great industries, or to put a brake on the wheels of progress. To be anything less than cautious and deliberate would be criminal.

The extensive use of chemical preservatives in perishable foods is one of the most noteworthy features of our time. That the use of antiseptics is very general, is proven by the result of our own experience, and by the various reports issued by the governments of civilized countries, which make official investigation of food and drink sold in the open market.

It is well known (see paragraph 75, Report of the British Food Commissioners, and elsewhere) that quantitative methods for the estimation of preservatives and colouring matters in foods, are far from being perfect. Work is being done in this laboratory, and in all national food laboratories, with a view to perfecting methods of research; and there is little doubt that methods commanding universal acceptance and recognition will soon be available. Meantime, our qualitative processes are above suspicion, and the presence of these antiseptics can be ascertained with absolute certainty in most cases. The following note shows that it is not only the peculiar nature of the foodstuff, which may present difficulties to the analyst, but that manufacturers of preservatives seek, by making these as complex as possible, to hamper the search for them in food.

In November, 1898 (Analyst, 1898, 309—), A. C. Chapman, F.I.C., called the attention of the British Society of public analysts to the fact that very complex mixtures were sometimes put on the market as food preservatives. He had found one which contained sulphate of alumina, chloride of sodium, nitrate of sodium, sulphurous acid, chloral hydrate, benzoic acid and iodine, the last probably as hydriodic acid.

Dr. Rideal, in discussion, said that he had met with several such complex preservatives, which he asserted to be almost invariably of French origin, and probably intended to baffle analysts through the introduction of a large number of ingredients.

The extent to which chemical preservatives have come into use is illustrated in a forcible way by the report of A. E. Leach, of the State Board of Health, Massachusetts (Analyst, 1901, p. 280). During the summer months of 1898, 1899 and 1900, 5,169 samples of milk were examined for preservatives, and 179 samples, or 3.5 per cent of the whole number were found to contain such. Of this number 142 contained formaldehyde, and 30 contained boracic acid.

In the Report of the Con. Agri. Expt. Stn., for 1899 (p. 139) after a summary of reasons for condemning the widespread use of chemical preservatives in food, occurs the following:—

The Station has secured a considerable number of the advertised preservatives, and these have been qualitatively and as far as possible quantitatively analysed. Results of analysis are as follows:—

'Freezine'—B. Heller & Co., Chicago—A 5.19 per cent solution of formaldehyde.

'Iceline'—Heller Chemical Co., Chicago—is 1.92 per cent formaldehyde.

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- 'Special M. Preservaline'—A solution of formaldehyde, 1.99 per cent.
- 'Reg Magnus, Snow Flake Brand'—Contains 78.15 per cent boric acid.
- 'Reg Magnus, Pearl Brand'—Contains 95.72 per cent boric acid.
- 'M. Preservaline'—Contains 97.81 per cent boric acid.
- 'BB. Preservaline'—Contains 65.42 per cent boric acid.
- 'Preservaline Butter Powder'—Is merely bi-carbonate of soda.
- 'Cream Albuminoid'—Contains 50.4 per cent boric acid.
- 'Preservaline for Cider'—Is salicylic acid only.
- 'Blue Seal Preservative'—Contains 70.24 per cent salicylic acid.
- 'Forman's Cider Preservative'—An alcoholic solution of beta-naphthol.
- 'Preservite'—Contains 96 per cent benzoate of soda.
- 'Forman's Preservative for Wine'—Contains 36.13 per cent formaldehyde.
- 'Compressed Preserving Powder for Beer'—Contains 49.01 per cent of salicylic acid.
- 'Emken's Preserving Cakes'—Contained 22.09 per cent salicylic acid.
- 'A. Boake Roberts & Co's., K.M.S.'—Tablets containing 84.35 per cent bisulphite.
- 'K.M.S. Preserving Powders'—Contained 25.47 per cent bisulphite.
- 'Reg Magnus, Viandine Brand'—Contained 81.77 per cent boric acid.
- 'Sportsman's Rex'—Same composition as last.
- 'Ocean Wave Brand'—Contained 88.85 per cent boric acid.
- 'A' preservaline for sausages—Contained 68 per cent borax.
- 'Freeze-Em'—Contains 29.19 per cent sulphurous acid.
- 'Maas and Waldstein's Preserving Salts'—Six samples contained from 29.05 to 33.16 per cent boric acid.

Although sold under various trade names it will be noted that the active component in most of these articles is formaldehyde, boric acid, salicylic acid or sulphurous acid. The following list gives further illustration of an apparent desire to disguise the presence of the truly efficient chemical constituent of the preservative:—

J. Kochs.—(Apoth. Ztg.—1905-886 'Oetkers' salicylic acid for the household is a mixture of nearly equal parts of salicylic acid and sugar.

Hydrin.—Schlegel (Bericht der Untersuchungsanstalt Nürnberg, 1904, 45) shows that a preservative sold under this name consists of benzoic acid, milk sugar, common salt and sodium phosphate.

Kölner Pokelsalz.—According to Schaffer (Bericht des Kantons Chemikers Bern, 1901, 9) consists of 62.89 per cent chloride of sodium, with saltpetre, cane sugar and sodium benzoate.

Zeolith with 60.58 per cent common salt, contains fluoride, phosphate and acetate of sodium, and traces of sulphates, and sand and dust.

A preservative for dry milk consists of bicarbonate of soda and benzoic acid.

Macinato di Sansa, a preservative for cattle feed, consists of ground olive stones. Benzoate of sodium and impure saltpetre were sold as preservatives for foods in Basel (1904).

Matthes and Müller (Zeit. für Untersuch. Nahr. und Genussm., 1905-541), discuss a preparation sold as '*Seeths Neues Hacksaltz*', and highly recommended by the German Butchers' Union. This article consists of sodium benzoate, 20 per cent, sodium phosphate, 75 per cent, and aluminium nitrate, 5 per cent.

Hoffman R. (Apotheker Ztg., 1904, 78). '*Fruktol*' has been put upon the German market, with a certificate from Dr. Lebbin, attesting it to contain no preservative substances forbidden by law. Directions are given to add from 1 to 1½ per cent to fruit juices. *Fruktol* is a 12½ to 13 per cent solution of formic acid, with some sulphuric acid and organic matter, apparently sugar.

'*Werderol*' is a very similar preparation.

Hoffmann finds that 5cc. of official formic acid added to one kilog. of raspberry juice is an efficient preservative.

Baier.—(Bericht des Untersuchungs-Amtes der Landwirtschaftskammer für die Provinz Brandenburg, 1903, 4), *Nadol* is a mixture of benzoic acid and sodium benzoate.

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'Carnit' is an aluminum acetate solution containing sugar and saltpetre.

Matthes & Müller (Bericht des Nahrungsmittel)—Untersuchungsamtes Jena, 1903-4—13). Found preservatives on sale having the following composition:—

Eminent.—Common salt 85, sugar 5, saltpetre 5, spices 5 (chiefly pepper).

Nova.—Commercially pure sodium acetate.

Zeolith.—Sodium fluoride 0.4, sodium phosphate 15, sodium chloride 51, sodium acetate 17, water 16.4 per cent.

Es ist Erreicht.—Saltpetre, common salt and phosphate of soda.

I Conservesalt.—Benzoate of soda, common salt and a little saltpetre.

II Conservesalt.—Sodium benzoate, phosphate, chloride and a trace of saltpetre.

Brilliant Conservesalt.—Sodium of alumina, benzoate and phosphate of soda.

Spice Salt.—Sodium sulphite 6 per cent, and also saltpetre, common salt, paprika, pepper and carraway.

Cassalin.—Sugar, common salt, sulphate of alumina, sodium phosphate and benzoate.

Schwartz, F.—(Jahresbericht des Chemischen Untersuchungsamtes Hannover, 1902, 14)—Found preservatives of the following composition on the market:—

	Per cent.
No. 1.—Starch.	0.62
Common salt.	25.79
Boracic acid.	30.48
Saltpetre.	39.15
Water.	3.96
Grammes per liter.	
No. 2.—Aluminiumacetate.	100
Saltpetre.	15
Sugar.	15
No. 3.—Consisted of two fluids and a mixture of salts.	
Grammes per liter.	
I.—Aluminium acetate.	100
Saltpetre.	25
Sugar.	15
II.—Dilute tincture of benzoin salt mixture. Common salt 2 parts; cane sugar 1 part.	
Per cent.	
No. 4.—Common salt.	22.7
Saltpetre.	75.7
Sugar.	1.3
Water.	0.1

EDWARD POLENSKE (Abstr. Ch. Centralb., 1904, I., 903) has investigated a number of preservatives placed on the German market since the edict of Feb., 1902. The following list is interesting:—

1. *Hackfleischpulver Victoriaröte* I: red pepper, &c.
2. *Secura*: aluminium acetate, basic salts and sugar.
3. *Viandol*: acetic acid, alumina, sugar, nitre.
4. *Carnecons*: acetate of alumina, sugar, saltpetre.
5. *Barmenitpökel*: nitre, common salt, sugar, gypsum.
6. *Wittenberger Pökelsalz*: spices, common salt and nitre.
7. *Einfaches Konservierungssalz*: benzoic acid, common salt, nitre, sugar.
8. *Cervelatwurstsalz*: spices, common salt, nitre, sugar.
9. *Carniform A*: phosphate of soda, common salt and nitre.
10. *Carniform B*: phosphate of soda, nitre, phosphate of lime.
11. *Carnokonservensalz*: sodium acetate, common salt.
12. *Rubrolindauerwurstsalz*: chloride of ammonium and nitre.

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13. *Michels Cassalasalz*: common salt, sodium phosphate, potassium and sodium tartrate, acetate of alumina, sugar and benzoic acid.

14. *Servator*—special milk and butter preservative. Crystallized benzoic acid, boracic acid and common salt.

The most largely used preservatives are probably salicylic acid and boracic acid; but new substances are being added to this list from time to time. Thus sulphurous acid and sulphites, benzoic acid, fluoride of sodium and many other articles of an antiseptic character are quite frequently reported, and according to A. H. Allen (*Analyst*, 1902, 178)—the use of silico-fluoride of sodium as a preservative is patented in England, and the compound is manufactured to a considerable extent at Warrington.

The reckless manner in which patentees and manufacturers of preservatives advertise and recommend their goods, is a source of danger to the public health, which demands attention.

The following extract from the report of the Massachusetts State Board of Health, 1899—p. 614:—

‘The manufacturer of a largely used preservative, known as “Freezine” (which is a weak solution of formaldehyde) issues an attractive pamphlet in which he makes the following remarkable claims. “It is not an adulterant.—It immediately evaporates, so that no trace of it can be found, as soon as it has rendered all the bacteria inert. No chemical analysis can prove its presence in the milk quantitatively or otherwise.” Its use in milk is also claimed by the manufacturer to be beneficial to the health of infants, many of whom have been saved from sickness and even death, he alleges, by a liberal use of “Freezine” in the milk.’

Not only do manufacturers acclaim the safety and benefit resulting from use of their products, but they obtain and publish what purports to be expert evidence in substantiation of their statements. Thus, in 1899, the Preservaline Company of Chicago, New York and San Francisco, issued a pamphlet giving an account of physiological tests made by Doctors Fröhling, Kuhn and Mœchel in Kansas City. These tests were held to prove that milk preserved with ‘Preservaline’ (=solution of formaldehyde) was as nourishing as ordinary milk. Another pamphlet, continuing these tests, was issued in 1901—i.e., one year after the English Parliamentary Committee had recommended ‘that the use of the formaldehyde, or preparations thereof, in foods or drinks, be absolutely prohibited’—and, Dr. Fröhling, after describing the non-interference of preservaline, with amylolytic and proteolytic digestion, concludes as follows: ‘I must say that in all our experiments, we have never found any detrimental effects on the body from the use of preservaline, as prescribed by the company.’

The same company distributes an undated pamphlet by Dr. Randall, health officer of Augusta, Maine, extolling the beneficial effects derived from the use of preservaline (formaldehyde) in the city milk supplies. The doctor uses the following arguments in an appeal along chemical lines:—‘It is made from sugar by peculiar methods of distillation and redistillation....Stopping the development of bacteria by an agent as harmless as sugar, is a step in the direction of pure food,’ and further:—‘The conclusion which has been reached, after a most careful microscopical examination of milk, and a chemical examination of the preservative used, is that it is not harmful but beneficial to the public health.’

National attention in England was drawn to the matter of preservatives in 1897 by the *Lancet*, which issued a circular letter to certain very eminent physicians for the purpose of securing expert opinion on the whole subject.

This circular proposed the following questions:—

1. Is the presence of small quantities of salicylic, boric or benzoic acids or formaline in food, in sufficient quantities to preserve it, injurious to health?
2. Should the use of antiseptics for this purpose be forbidden by law altogether?
3. Should legislation be brought to bear on the restriction of the amount?
4. Should the law insist that when preservatives are used the fact should be stated on the label?

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Sir Henry Thompson wrote that 'he had long held that the addition of antiseptics was undesirable, though unable to produce evidence that any one of them had given rise to deleterious action owing to the impossibility of isolating the precise influence of the drug. He objects strongly to the dietetic use of drugs, and is of opinion that the name and quantity of the antiseptic employed should be on the label, or on a paper setting forth the maker's or vendor's name.'

Dr. Pavy wrote that 'he did not consider our knowledge sufficiently extended to permit of its being taken for granted that no injury is producible, though there is no evidence of injury to health. He points out that it is the vendor, and not the consumer, that is benefited. He considers that, notification of the fact of antiseptics being employed, and their nature and amount would be sufficient, any deviation from the notification should be liable to prosecution. With the public interest thus safeguarded, he thinks that advantage might be taken of the power of antiseptics in preserving articles of food.'

Dr. F. J. Allan points out the possibility of daily accumulation of antiseptics quite sufficient to produce a gradual lowering of the standard of health, and is of opinion that the fact of an antiseptic being added, and its nature, should be required by law to be announced at the time of sale.

Dr. Sims Woodhead draws attention to idiosyncrasy and cumulative effect, and dwells upon our ignorance of the action of certain drugs (*e.g.*, formalin) on food-stuffs. He points out that by the use of preservatives foods of inferior quality may be doctored. He would make use of antiseptics illegal unless their nature and quantity be made known.

The late Sir B. W. Richardson considered that antiseptics are not only necessary at this moment, but when used in proper form and quantity cause no injury whatever. There ought to be a license given permitting a certain, fixed, and not a dangerous quantity of antiseptic, and it ought to be stated on the label what the antiseptic is and its quantity.

Dr. T. Lauder Brunton writes that 'one must remember that poisons are formed in foods by spontaneous decomposition, which may take place after purchase. The question to be decided comes to be whether antiseptics are likely to be more injurious to health than the natural products of decomposition. His own belief is that preservatives are the less injurious. His answers are: (1) The use of antiseptics should not be forbidden by law. (2) It is doubtful whether legislation should restrict the amount, as the makers will probably use the minimum amount found sufficient. (3) The fact of preservatives being used, and their amount, should be stated on the label.'

Sir W. Roberts says that 'there is no reliable information available, and an inquiry is needed.'

Dr. W. D. Halliburton is not able to give information as to injurious effects from his experience, but quotes F. J. Allen as mentioning cases of ill-health in children due to boric acid.

Dr. J. R. Bradbury thinks that 'it is not necessary to forbid antiseptics, but that the amount should either be restricted, or the fact of their addition stated on the label.'

Dr. Whitelegge cannot speak positively, though it is clear to him that the law should insist upon a plain statement on the label if any preservative be added.

I am tempted to make one remark in connection with the report of Dr. Brunton.

The claim that antiseptics should be used in perishable foods because they are less injurious to health than the poisonous products of the spontaneous decomposition of these foods, seems to me quite untenable. The decomposition of food should be a fact of exceptional occurrence, and such food should be rejected altogether; whereas the systematic addition of an antiseptic to food, in order to prevent decomposition, would result in the habitual dietetic use of a powerful drug.

Recognizing the national importance of the problem, a departmental committee was appointed in July, 1899, to report to the British Parliament upon the following subjects:—

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1. Whether the use of such materials (preservatives and colouring matters) or any of them, for the preservation and colouring of food, in certain quantities, is injurious to health, and if so, in what proportions does their use become injurious.

2. To what extent, and in what amounts, are they so used at the present time.

The committee consisted of the Right Honourable Sir H. E. Maxwell, Bart., M.P.; Professor T. E. Thorpe, C.B., D.Sc., F.R.S.; Dr. T. H. Bulstrode and Dr. F. W. Tunncliffe.

The committee reported to parliament in the following year; and as the evidence taken represents the knowledge of the scientific world upon the subject of preservatives, up to the year 1900, it may be well to make some extracts from the reports as presented. This report together with the minutes of evidence and appendix, forms a closely printed volume of 497 folio pages. From the evidence brought before the committee it would appear that, at the present time, the only artificial or chemical anti-septic agents other than oils, spirits of wine, vinegar, salt, sugar, &c., employed, or said to be employed, in the preservation of food are:—

Boric or boracic acid and borates; so-called 'boron preservatives.'

Sulphurous acid and sulphites.

Fluorides.

Salicylic acid.

Benzoic acid or benzoates.

Formalin or formaldehyde.

'As regards fluorides, benzoic acid and the benzoates, it may be said at once that, if employed at all, their use must be extremely limited. Mr. Leonard Boseley, analyst to Messrs. Keiller and Son, Limited, stated that he believed that a firm in London were trying to get benzoate of soda taken up as a preservative for jams.

'The boron preservatives are generally sold in the form of a white powder (sometimes, however, coloured with a coal tar dye) under a great variety of fanciful names, which as a rule afford no clue to their real nature. They are used largely for dairy produce, for margarine, ham, bacon, sausages and preserved meat foods generally, and to a much smaller extent in beverages.

'Salicylic acid comes next in the extent to which it is used. It is employed chiefly in beverages and in foods derived from fruit.

'Formalin, which is of comparatively recent introduction, consists of a 40 per cent solution of formaldehyde in water. The solution is diluted to various strengths, and sold as a preservative for milk chiefly, and to a less extent for other foods.

'Sulphites are used for very much the same purposes as salicylic acid, especially by brewers. They are also employed by butchers, and to a less extent by game and poultry dealers.

'As the result of an inquiry among a large number of farmers and dairymen, 110 replies were received, and 65 of these admitted the use of preservatives.

'Of 4,251 food samples examined for the committee in the government laboratory, 1,659 samples (=39 per cent) were found to contain preservatives, as follows:—

Boric acid.	1,247 samples.
Salicylic.	320 "
Formalin.	20 "
Sulphites.	143 "

(71 samples were found to contain two preservatives of different kinds.)—

Of 290 samples of cream.	77·9 per cent contained preservatives.
" 364 " butter.	57·1 " "
" 210 " bacon.	70·5 " "
" 185 " ham.	82·7 " "
" 226 " sausages.	66·4 " "
" 48 pork pies.	70·8 " "
" 150 samples jam.	44·0 " "
" 78 " lime and lemon juice	88·5 " "
" 769 " temperance drinks. . .	26·1 " "
" 100 " imported beers.	39·0 " "

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'A comparison of the percentages of preservatives in the poorer districts and the wealthier districts of London, respectively, shows that they are practically identical, being 42·9 per cent in the former and 43·4 per cent in the latter.

'Preservatives are extensively used in certain foods imported into the United Kingdom from the colonies and foreign countries, especially in butter from Australia, in ham and bacon from Canada, and in butter and margarine from France, Holland and Belgium.

'Of the temperance beverages received from all parts of the United Kingdom, 83·5 per cent of those sold as temperance 'wines' and cordials, contained preservatives, chiefly salicylic acid, and to a less extent sulphites.

'With regard to the amount of the several preservatives, it appears that the boracic acid in the milks varied from 1·3 to 9·1 grains per pint; in cream from 10 to 57 grains per pint; in sausages, potted meats and brawn, from 15 to 66 grains per pound; in butter from 18 to 65 grains per pound; in bacon from 8·6 to 46 grains per pound. The amount of salicylic acid in jams varied from 1·7 to 8·5 grains per pound; in temperance drinks and cordials from 1·5 to 19 grains per pint; in herb beers and similar beverages from 0·5 to 8·1 grains per pint; and in imported beers from 1·3 to 3·4 grains per pint. Sulphites were found to be contained in lime juice, ginger wine, lemon syrup, raspberry and peppermint cordial in amount (estimated as sulphur dioxide varying from 0·1 grain to 4·5 grains per pint.

'Mr. Vasey, who has been employed for upwards of ten years to examine foods and beverages on behalf of the *Lancet*, stated that he had found boric acid in meat peptone and beef jelly intended for invalid use, and that practically all the samples of invalid foods which he had occasion to analyse contained chemical preservatives.

'Dr. Völcker testified from personal observation, to the casual and haphazard manner in which both farmers and vendors add preservatives to milk.'

The report continued as follows:—

'Convinced as we are of the very general and increasing use of chemical preservatives by traders in the more perishable articles of food, we desire now to focus the evidence which has been placed before the committee, as to whether such preservatives may be expected to be attended with any risk to the public health.

'The evidence given before the committee bearing on this question may be classified as that of:

- A. The public analyst.
- B. The medical officer of health.
- C. The physician and surgeon.
- D. The physiologist and pharmacologist.

A.—THE EVIDENCE OF THE PUBLIC ANALYST.

1. Prosecutions have exercised an inhibiting effect upon the use of preservatives.
2. Maximum amounts found must be regarded as exceptional and unnecessary, yet there is no guarantee that such excessive amounts may not continue to be used.
3. With regard to the precision with which limits could be determined, there was some difference of opinion; and as regards formalin, the evidence was unanimous that the estimation of such minute quantities as may be present in foods, is attended with great difficulty.
4. As to colouring matters the general testimony was to the effect that the nature and amounts of the substances in general use at the present time is such that but little danger is likely to accrue to the public health therefrom.

B.—THE EVIDENCE OF THE MEDICAL OFFICER OF HEALTH.

1. The medical officers of health were practically unanimous in their opinion that all preservatives should be prohibited in milk.

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2. They saw danger in the unknown administration of drugs in morbid conditions of the body; and pointed out that such drugs are used at times, in amounts far in excess of those sanctioned by the B.P.

3. When more attention is paid by medical men to the use of preservatives, obscure conditions, such as indigestion, malaise, faintness, &c., which at present receive no adequate explanation, may be made clear.

C.—THE EVIDENCE OF THE PHYSICIAN AND SURGEON.

1. Was not very conclusive, and it is evident that the question of food preservatives had not, at the time of inquiry, received special consideration by the medical profession.

2. Dr. Anderson had found that daily doses of 10 to 20 grains of boracic acid is generally followed by dyspepsia 'sufficiently pronounced to make life miserable while it lasts, and at times it causes distinct gastritis, with repeated vomiting.'

Sir Lauder Brunton considered that boracic acid was capable of exercising an injurious effect upon pregnant women.

3. On the other hand, an assistant physician at the London hospital described extended experiments as to the effects of borax and boracic acid upon himself, which resulted in 'no sort of stomach irritation or intestinal irritation or trouble, or anything of that sort at all.'

The consulting surgeon to Westminster hospital had administered borax to hundreds of patients in doses of 10 grains, 3 times a day, and up to 40 grains a day, and never found any evil or unpleasant effects, except in those patients who having kidney disease could not void the drug readily.

4. In so far, however, as expression of opinion went, the profession was almost unanimous in its condemnation of the present unrestricted use of preservatives. The medical profession was clearly impressed with the importance of at least intimating by a system of labelling, the nature, and when practicable, the amount of the preservative used. In the opinion of Sir Lauder Brunton and other witnesses, it is a serious matter that a medical man should prescribe a daily dose of any drug to a patient who may, unknown to himself and the physician, be consuming an indefinite quantity of the same drug in his food. He also pointed out that by the indiscriminate employment of drugs there was a possible danger that the action of certain drugs might be, if not entirely nullified, at least reduced in effect.

5. There was, however, another aspect of the question to which certain witnesses referred. They were of opinion that there are certain conditions of the human economy in which the administration of drugs, such as boracic acid and salicylic acid, are held to be contra-indicated. Among such conditions, specific reference was made to inflammatory states of the digestive tract, and of the reproductive organs.

D.—EVIDENCE OF THE PHYSIOLOGIST AND THE PHARMACOLOGIST.

1. All these witnesses strongly deprecated the unregulated use of preservatives, at least those at present known, and of any colouring matter having a possible deleterious effect upon the human system; and were generally agreed that formic aldehyde was a dangerous substance, even in very dilute solution.

2. An opinion inimical to the use of preservatives was also held by some of these witnesses on the ground that these substances were added to food for the purpose of destroying or preventing the development therein of living organisms, and hence that these same substances when introduced into the highly organized animal, could not behave indifferently to living matter, but must also tend to exert upon it some influence. Especially, they maintained, was this the case since the secretion of the digestive juices was dependent upon the activity of cells not differing sufficiently from micro-organisms to render it probable that substances affecting deleteriously the one would be indifferent to the other.

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3. Other objections offered by the physiologists applied especially to one preservative, viz., formalin, and were based upon the fact that this substance actually enters into combination with the proteid constituents of the food, the compound formed being less digestible than the original substance, thereby entailing a nutritive loss to the consumer.

4. Other witnesses testified to the value of chemical preservatives in protecting consumers from the evils of tainted or decomposing food. One witness said that in his opinion the use of preservatives, even in milk, under certain conditions, was in the public interest.

5. Dr. Attfeld found, from experiments upon himself, that pharmacopœial doses of boric acid taken with his meals, had no appreciable action upon the digestion of his food. He found also that salicylic acid didn't interfere with digestion.

6. Experiments on digestion in glass vessels were concerned with formic aldehyde, borax and boracic acid. Speaking generally, the results of these experiments may be regarded as showing that each of these substances had a retarding effect upon certain digestions; this amounting in the case of strong solutions of formaldehyde, to marked inhibition.

7. Experiments on animals (kittens) gave contradictory results.

8. The evidence was contradictory as to the harmfulness of copper 'greening' in peas and other vegetables.

The general conclusions of the committee are contained in the paragraphs numbered 103 to 135 of the report to Parliament, and are exceedingly interesting and important.

Upon these conclusions are based the following recommendations:—

RECOMMENDATIONS.

(a.) That the use of formaldehyde or formalin, or preparations thereof, in foods or drinks, be absolutely prohibited, and that salicylic acid be not used in a greater proportion than 1 grain per pint in liquid food, and 1 grain per pound in solid food. Its presence in all cases to be declared.

(b.) That the use of any preservative or colouring matter whatever in milk offered for sale in the United Kingdom be constituted an offence under the Sale of Food and Drugs Acts.

(c.) That the only preservative which it shall be lawful to use in cream be boric acid, or mixtures of boric acid and borax, and in amount not exceeding 0·25 per cent expressed as boric acid. The amount of such preservative to be notified by a label upon the vessel.

(d.) That the only preservative permitted to be used in butter and margarine be boric acid or mixtures of boric acid and borax, to be used in proportions not exceeding 0·5 per cent, expressed as boric acid.

(e.) That in the case of all dietetic preparations intended for the use of invalids or infants, chemical preservatives of all kinds be prohibited.

(f.) That the use of copper salts in the so-called 'greening' of preserved fruits be prohibited.

(g.) That means be provided either by the establishment of a separate court of reference or by the imposition of more direct obligation on the local government board to exercise supervision over the use of preservatives and colouring matter in foods, and to prepare schedules of such as may be considered inimical to the public health.

Dr. Tunnicliffe, while agreeing on all other points, took exception to the prohibition of the use of copper in colouring vegetables, holding that in a proportion not exceeding half a grain of metallic copper per pound the presence of copper is quite harmless.

The evidence heard before the committee was concluded May 14, 1900, and it may be safely regarded as a full statement of the case to that date.

In the abstracts which follow I have sought to give an account of work done upon this subject since the date mentioned, and, in a few cases, to do this for important work which was not brought to the notice of the committee.

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BORAX AND BORACIC ACID.

The antiseptic property of boric acid was noted by Jacquez in 1856, and he employed it in preserving the bodies of rabbits by immersion in a 5 per cent solution. Its use as a food preservative did not become general until about 1880, since which time it has steadily increased.

From 'A Second Treatise on the Effects of Borax and Boracic Acid on the Human System,' by Dr. O. Liebreich (published by T. A. A. Churchill, London, in 1902) we learn: (1) The first boron preservative for meat and milk in Germany was the so-called 'Aseptine,' 1870. There are now (1902) a large number of boron preservatives on the German market. (2) Boron preservatives were known in Belgium as early as 1867, and a 'Milk Extract,' containing borax, existed as early as 1861. (3) Hager even asserts that the preservative quality of borax for milk is 'an old and well-known fact.'

The great international discussion which has arisen over the use of boric acid and its salts as preservatives for food seems to have been inaugurated by a treatise written by Dr. Oscar Liebreich, of Berlin University, and first privately printed in 1899. A translation of this paper has been published in England by Messrs. Churchill, under the title, 'Effects of Borax and Boracic Acid.' Dr. Liebreich holds that borax and boracic acid, as used for preserving foodstuffs, and especially meat foods, are practically harmless.

In a later publication ('Second Treatise on the Effects of Borax and Boric Acid on the Human System,' 1902: J. & A. Churchill, London), Dr. Liebreich hints at the conditions under which he was led to make a special study of borax. 'My first investigation into the use of borax and boracic acid as a food preservative was made at the instigation of Professor Virchow. The question arose whether fish caught in deep-sea fishing and preserved with borax and boric acid was injurious to health. I was able without the further proofs being published—since the innocuousness of the substance was already generally known at that time—to give my opinion that the fish might be eaten without hesitation, and this was acted on very freely during eight to fourteen days.'

The opinion seems to have been given off-hand, in Dr. Liebreich's capacity as *Medicinalrat*, and to have been based upon then known physiological properties of borax and boric acid. Dr. Liebreich adds: 'Subsequently representatives of the chemical industry desired me to express an opinion. I undertook to comply with this request, since the question was also of extensive scientific interest, on condition that any unfavourable data which might be contained in my report should be published equally with the favourable results. I may further remark that the chemical industry did not require an expert's opinion with the object of trying, under any circumstances, to maintain the right of refining borax for food preservative purposes, but in order to decide whether the manufacture and sale of boron compounds might be continued without injury to the consumers.'

This very candid and satisfying explanation of the conditions under which Dr. Liebreich took up the study of borax and pursued such study, I have thought right to quote in his own words, because his conclusions form by much the most important element in justification of the world-wide use of boron compounds in food; and, further, because Dr. Liebreich's work is the first important contribution to the scientific study of boron compounds as preservatives, but must not be understood as a final deliverance on the subject. The matter was first brought to Dr. Liebreich's notice professionally; and his professional utterance as to the harmlessness of borax in curing fish, led to his being retained by the 'chemical industry.' For this industry he carried out elaborate and painstaking investigation, which appears to have partaken of combined professional and scientific characters. The professor did not hold a brief for his clients, but insisted that unfavourable data found by him should be published equally with favourable data.

In the second treatise, a pamphlet of 87 pages, Dr. Liebreich first occupies himself with criticising certain statements of Dr. Robinson, made in 'Public Health,' August, 1899, and ascribing to boric acid the illness of five people who had eaten 'blanc-

mange,' made with borated milk. Five out of nine fowls fed with the same 'blanc-mange' died. Dr. Kister (*Zeits. für Hygiene u. Infektions-Krankheiten*, 1901—229) repeated borax experiments on fowls; and although he concludes that Dr. Robinson was too hasty in ascribing the illness to borax, he adds: 'After the result of the experiments, I cannot but be of the opinion that boric acid, even when not taken in immoderately large doses, may have an injurious effect on healthy adults when continually used. I am justified in this conclusion by the discovery of albumen in the urine of two healthy persons after they had taken boracic acid several times.'

After some criticism of Dr. Kister's work and report, and very full description of work carried out by himself on rabbits, Dr. Liebreich concludes: 'From these experiments on animals may be deduced that borax is entirely innocuous as regards the functions of the kidneys.' He further administered borax to patients, and says: 'The above named investigations offer a further proof that borax and boric acid are substances which cause no injury to health when judiciously used.'

Meantime (February 18, 1902) boric acid and its salts were added to the list of articles forbidden to be used in foods under the German law of June, 1900. In an appendix to the second treatise, Dr. Liebreich criticises the technical argument which was held to justify the proscription of boric acid and its salts. The character of the argument in question may be gathered from the following excerpts, which are taken from the *Zeit. für Untersuch. der. Nahr., and Genussmittel*, 1902, 678-682 (through 'Analyst,' 1902, 271).

E. ROST 'As the antiseptic action of boric acid is small, comparatively large quantities are necessary to preserve articles of food, and it is quite possible for a person to take as much as 3 grammes daily in his ordinary food. Meats, sausages, milk, butter, margarine, white and yolk of egg, fish, caviare, shellfish, &c., are frequently preserved by the action of boric acid. The author found 3.87 per cent in dry salt meat and 2.8 per cent in shrimps. Boron compounds are stated to have no specific action on the enzymes of the stomach and intestines, except as regards their acid or alkaline properties. Borax retards to a small extent the coagulation of milk by rennet; the addition of borax to milk, especially when the latter is intended for infant's food, is therefore injurious. Large doses were found to cause local irritation and inflammation in dogs, cats and rabbits, and also affected the action of the bowels. In two experiments on men it was found that doses of 1, 2 and 3 grammes of boric acid retarded the assimilation of albuminoids, the nitrogen contents of their urine being determined hourly before and after taking the boric acid. By taking the temperature of various dogs fed on borated meat, it was demonstrated that assimilation of the food was delayed. Experiments on other dogs showed that only large doses caused a loss of corpuscular albuminoids. It may be here mentioned that no essential difference was noticed between the action of boric acid and borax. A striking loss of weight in the animals was noticed. As this was not due to destruction of albumen or loss of water, it must be put down to oxidation of fat. Apparent increase in the digestion of albumen, shown when very large doses of borax were given, was due to the 'salt' action of the borax, similar results being exhibited by large doses of common salt and potassium nitrate. A large consumption of water prevented these effects.

'Assimilation experiments in the presence of boric acid were carried out on four assistants. During a preliminary period of 5 to 17 days the men were brought into a state of 'nitrogen equilibrium' followed by administration of boric acid (3 grammes per diem) for 12 days. Two of the men then, for a time received no boric acid, and afterwards underwent a second treatment. Finally, some days were devoted to studying the after symptoms of the experiment. Two of the men showed a loss of weight due to loss of fat. The final observations also showed less secretion of urine and absorption of food materials. The two other assistants also showed a loss of weight. These two latter were also chosen for Rubner's experiments (see below) in which the amounts of expired carbon dioxide and water were determined. One of them diminished so suddenly in weight after taking 3 grammes of boric acid daily, that the experiment had to be discontinued. The weight of the other also decreased, but increased when the boric acid was discontinued, and fell again when the latter was readministered. It was not

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demonstrated by the above experiments that boric acid affected the appetite. No influence upon health and appetite were noticeable. Boric acid was not found by the author to influence the temperature, blood pressure or kidneys. As the elimination of boric acid by the urine takes from 8 to 14 days, its action is probably cumulative. The author comes to the conclusion that the use of boron compound in food should be forbidden.'

RUBNER.—According to the author, who comes to the conclusion after numerous experiments, boric acid has an important latent action on the digestive process. Not only the digestive organs themselves, but the whole alimentation is affected. The change produced, which may amount to a loss of 22 per cent energy and 30 per cent of the utilization of nitrogen free food, is a very important fact, and undoubtedly means injury to health, as the amount of fat in the body may be of the greatest importance, and the reduction of the fat must be followed by a rapid fall in albuminoids. Serious results may follow in infant feeding, to invalids, old people or convalescents by borated foods.

R. O. NEUMANN.—The experiments carried out by the writer on himself consisted of a preliminary period of 4 days, during which various observations were taken; then 10 days with daily doses of 3 grammes of borax, followed by 4 days without borax, and concluding with daily doses of 5 grammes of borax for 3 days. During the first period nitrogen equilibrium existed; the secretion of nitrogen decreased during the first borax treatment, also in the intermediate 4 days, but was not further diminished by the larger doses of borax. His weight fell 1,200 grammes in seven days of the borax period. The flow of urine was somewhat increased, and boric acid could be detected for 18 days after the last dose of borax had been taken.

A. HEFFTER made four series of experiments on himself, alternately fasting for 18 to 20 hours, and then feeding on milk and eggs for 48 hours. In two of the series he used food without borax, in the other two he used 1 and 4 grammes borax daily. The boric acid was found to increase the solids and nitrogen in the excreta, probably due to the diminished absorption of albuminoids as a result of the injurious effect of the boric acid on the mucous membrane of the intestines. The conclusion is that boric acid is not without objection when used as a preservative.

G. SONTAG found by experiment that 3-gramme doses of boric acid required 5, 8 and 9 days, respectively, for elimination by the urine, in the cases of three healthy individuals.

E. POLENSKI showed experimentally that flesh and smoked hams, when packed in borax, dry, for periods of three and four weeks, absorbed into the interior of the ham quantities of borax varying from 0.076 to 4.05 per cent.

Dr. LIEBREICH criticises with something of the attitude of special pleading, most of the evidence brought forward by the scientific men above quoted, and, although Dr. Rost says: 'A deceasing effect on the assimilation of albuminous food in the intestine is peculiar to boron compounds, showing itself with even small quantities (0.5 grammes)' Dr. Liebreich concludes: 'Every day of the diet without boric acid, the condition of absorption in the intestine became worse, in consequence of unsuitable food, and according to these (Dr. Rost's) experiments, boric acid produces a favourable effect on the absorbing capacity of the intestine.' I don't know of a better example of the proverbial disagreement of doctors than this. Again, in contradiction to a statement by Dr. Rosé—that borax caused inflammation of the mucous membrane—Dr. Liebreich asserts: 'Boron preparation are not only comparatively but *absolutely* harmless to the mucous membrane.'

A critical essay on the subject of 'The Preservation and Colouring of Meat Produce,' was published in Berlin, 1901, by Dr. George Lebbin, chemist to the Royal Prussian Ministry of War, and contains an introductory preface by Dr. Liebreich. This essay contains nothing original and may be fairly described as a setting forth of the subject-matter in the interest of the trade. That the trade recognizes this fact is shown by the republication of portions of Dr. Lebbin's essay in the form of a fly-leaf, in translation form 'Die Medicinische Woche,' of September 23, 1901. In the course of his paper Dr. Lebbin states, 'Although I consider that the above experi-

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ments (Pfeiffer's) have already settled the question in favour of the meat dealers, I have, nevertheless, begun experiments which are being carried out with meat prepared in the usual way and with the normal doses. For this purpose I have secured the co-operation of a medical man as well as of an official meat expert.' I have not, up to this time, obtained any account of the experiments referred to.

A very full account of Dr. Liebreich's work has been written for 'American Medicine,' March 15, 1902, by Drs. Vaughan and Veenboer of the University of Michigan; these authors refer to other authorities favourable to the use of boron compounds. This paper has been reprinted and widely distributed in the interest of the trade.

H. LEFFMAN (Journ. Franklin Institute, 1899, 97. Through 'The Analyst,' 1899, 102.

From the results of a large number of experiments on the artificial digestion of arrowfoot starch, the author concludes that 'beta-naphthol is injurious to malt-dias-tase, but does not seriously affect the starch-converting capacity of taka-dias-tase or pancreatic extract. Boric acid, borax and boroglyceride, interfere but little with either starch or proteid digestion. Salicylic acid interferes with the action of most of the enzymes, especially those that convert starch, but does not seriously affect proteid digestion. Sodium benzoate has no appreciably injurious influence on any of the enzymes. Sodium fluoride interferes but little with the digestion of starch, but sodium silico-fluoride has a considerable influence on pancreatic extract.

In his opinion, if the use of any preservative is to be permitted in food, boric acid and sodium benzoate are the least objectionable since they appear to have less tendency to disturb the digestive functions than the other preservatives commonly employed.

The following medical testimony regarding the use of milk containing preservatives was given in a case brought before the English courts, and is reported from the British Food Journal, 1901, p. 110.

Dr. CHARLES JACKSON, medical officer of health for Fulham, 'had seen cases where children using milk containing boracic acid, exhibited serious digestive disturbances.'

Dr. L. B. DIPLOCK said, 'four years ago he attended a large number of children suffering from marasmus, and on testing the milk with which they were fed, he found in each case that it contained boracic acid. Upon the infant being fed on pure milk direct from the cow, they recovered without the aid of any medicine, yet before he discovered the cause of the symptoms several of the infants died.'

A collection of medical and scientific data favourable to the use of boron preservatives is published by Perkins, Bacon & Co., London. It is undated, and without any signed editorial introduction. It seems reasonable to infer that this pamphlet is issued by persons interested in the use of borax and boracic acid. It includes statements by Dr. Redwood, Dr. Chittenden, de Cyon, Bussy, Gavarret, Wurtz, Dr. Bell and others.

By far the most important contribution to the subject of boron preservatives which has been made since 1902, is Dr. W. M. Wiley's account of actual feeding experiments, carried out under strict scientific supervision at Washington in 1902 and 1903. The detailed account of this investigation is contained in Bull. 84, part 1 of the Bureau of Chemistry. It forms a volume of 477 pages, and bears evidence throughout of the extreme care with which the research was prosecuted. At the time of its inauguration, my friend, Dr. W. D. Bigelow, wrote me as follows:—

'The experiment is being undertaken very seriously and on a somewhat extensive scale. In fact, we consider it the most important inquiry we shall have on hand this year. About a dozen men, almost all from the Department of Agriculture, have volunteered, and will be divided into two equal lots, one of which will eat preserved food, while the other will receive only food that is known to be pure. The conditions will be controlled as carefully as possible, and the presence of nitrogen, phosphoric acid, and energy expressed as heat of combustion, will be determined. The preservative used will be determined in the food, as well as in the excrement and urine, and careful observations will be made daily regarding the physical conditions of the men. A 'clinical

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sheet' will be kept for each man. The work will be very similar to that recently conducted by the Imperial Health Office at Berlin, but will be more extensive, and will also differ from it in the fact that we shall employ largely young men of scientific training instead of labourers. We are just entering upon this work now. The first table will be started the beginning of next week, and the analytical work will begin early in December.'

The investigation, as reported in June, 1904, dealt solely with boron preservatives. It would be futile to attempt any extended sketch of the methods and progress of the experiment. The following sentences sum up Dr. Wiley's conclusions:—'On the whole, the results show that one-half gram per day is too much for the normal man to receive regularly. On the other hand, it is evident that the normal man can receive one-half gram per day of boric acid, or of borax expressed in terms of boric acid, for a limited period of time, without much danger of impairment of health. * * * 'It appears, therefore, that both boric acid and borax, when continuously administered in small doses for a long period, or when given in large quantities for a short period, create disturbances of appetite, of digestion and of health.'

Critical notices of Dr. Wiley's work will be found in the *Chemiker Zeitung*, 1905—194 (Breicht über die Wileysche Arbeit, A. Kraus); and 1906, 10 Jan.—(Versuche über den Einfluss von Borsäure und Borax auf den Menschlichen Organismus,—Dr. L. Spiegel).

LEO. GOLDSMITH (thesis for B. Sc. degree. Abstract of Prof. Mayberry in Jour. Am. Ch. Soc., 1897, p. 889) made several series of experiments on the digestion of blood fibrin in presence of alum, boric acid and formalin. The results are summarized as follows:—'While all the substances tested show some influence on the digestive action of pepsin, only alum exhibits a marked effect.'

CH. HARRINGTON (*Am. Jour. of the Medical Sciences*, Sept., 1904—Through Zeit. f. Untersuch. der Nahr. und Genussmittel—1905.) Seven cats were fed, from 442 to 133 days, with similar food, containing doses of 0.544 to 0.857 gms. borax. One cat died. In all the kidneys were affected, least so in the animal which got least borax. Deterioration of the epithelial lining of the tubuli uriniferi and increase of fat (fatty degeneration) were observed. Some of the tubuli were filled with epithelial cylinders.

Bassenge (*Zeit. Exper. Pathol. und Therap.* 1905, 113) found that 2 per cent of boracic acid did not hinder the development of pathogenic bacteria in flesh.

Rost, B. (*Arch. internat. Pharmacodyn., Therap.*, 1905, 291), concludes a very exhaustive series of experiments regarding the excretion of boric acid in the words:—'Practically the whole of the injected boric acid is eliminated by the kidneys.'

LIEBREICH (*Therap. Monatsh.*, 1904-416) finds that a certain amount of boric acid is got rid of through the skin, and quotes Wiley to the same effect.

There is, however, no room to doubt that the statements of Rost, as to elimination of boric acid, are essentially correct. The chief portion, in most cases, nearly the whole of the boric acid is eliminated by the kidneys.

DR. VON RAMNER (*Zeits. f. Untersuch. Nahr. & Genussm.*, 1905, 405) points out the difficulty of carrying out the German law regarding boric acid in meat products, in face of the strong convictions of experts who believe it to be harmless. He also demonstrates the impossibility of carrying out the law in its prohibition of alkaline earth hydroxides and carbonates.

FORMALDEHYDE.

This preservative is specially condemned by the English Parliamentary Commission of 1900. It is, therefore, scarcely necessary to consider it as a competitor for public approval. The following work done on it may, however, be put on record.

WALDEMAR KOCH (*Am. Jour. Physiol.*, 325). The action of formaldehyde does not depend on active oxygen. Yeast made to grow anaerobically is killed by it in 0.05 per cent solutions, but in 0.005 per cent solutions is unaffected. In cases of tryptic digestion, where the presence of formaldehyde has been observed to interfere with digestion, the reason may be discovered in the fact that the formaldehyde acts upon the proteids and renders them indigestible.

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A. TRILLAT (*Comptes Rendus de Chimie*, 1904—720) shows that formalin hinders the digestibility of milk, and that it remains as formaldehyde in milk, so long as the milk remains unaltered.

A new method of using formaldehyde has been patented in France (Pat. 342769) by Budde (*Jour. Soc. Chem., Indust.*, 1904—947). This consists in sterilizing the food with a 0.005 per cent solution of formaldehyde, and then treating with a 0.025 per cent solution of hydrogen peroxide. It is claimed that, in this way, fish, milk and meat can be sterilized without heat, and their characteristic flavours preserved.

A. FÖLSING—Eng. Patent, 13689, 1904 (*Jour. Soc. Ch. Indust.*, 1904—878)—has been granted a patent for the use of tri-oxymethylene as a preservative for meat, fish, butter, jams, &c., used either as a powder or in solution. Oxymethylene in solution would be nothing else than formaldehyde, and in the solid state it is a polymer of formaldehyde, so that this patent must be regarded as merely an attempt to use formaldehyde under a new name.

The same remark may be made regarding a recommendation of G. Marpmann, (*Chem. Centralb.*, 1904, I 687) to the effect that 0.5 per cent to 1.0 per cent of Hexamethylenetetramine is an efficient and harmless preservative for milk. This substance is a derivative of formaldehyde, sometimes used as a drug under the name *formin*.

F. MALLMAN (*Zeit. für offentl. ch.* 10-165), describes a new preservative sold under the name 'Sterilisol' which consists essentially of formaldehyde and common salt.

KARL ASCHOFF (op. cit.,—10-181) shows that a 2 per cent solution of di-thionate of soda is sold under the same name.

The efficiency and convenience of formaldehyde as a preservative are so well recognized that it need not surprise us if it continue to be used, specially for milk and non-alcoholic or weakly alcoholic liquors.

The question arises, may the use of formalin as a disinfectant and cleanser be permitted? I know of milk companies who use formalin in rinsing out the tin cans which are sent out to bring the farm milks. These cans are all thoroughly washed, scrubbed and scalded, but it is claimed that in spite of these precautions, a stale odour remains and taints the fresh milk. To prevent this the cans are sent out with a small quantity of a solution of formalin in them. This, the farmers are instructed to throw out before filling them with new milk. Of course there is a strong temptation, especially in warm weather, to ignore such instructions. It would be of considerable interest to obtain a general expression of opinion among dairymen on this subject.

ERNST LÖWENSTEIN.—*Zeit. für Hygg.*—48-238, through *Chem. Centralb.*—1905-893.

Formalin solutions, of such strength as are used for milk preservation, cause the milk to be so altered as not to react with rennet. The degree of change is dependent rather on the time during which the formalin acts, than upon its amount. Gaseous formaldehyde acts more energetically in this way than do solutions.

LIEBREICH (*Therap. Monatsh.*, 1904-59) considers the question of using formalin as recommended by V. Behring, for the 8-day preservation of unboiled milk, in proportion of 1:5000. He contends that experiments in which large amounts of formaldehyde are used, prove nothing as regards the healthfulness of formaldehyde, in minute amount as recommended by V. Behring. The former employ the *disinfectant power* of the reagent, while the latter make use of its *restraining power* (*Erhaltende Kraft*.) Dr. Liebrich holds that the prohibition of formalin in meat does not make its use in milk illegal.

CHESTER & BROWN (*Bull.* 71—*Del. Agr. Expt. Stn.*) conclude, as the result of extended experiment, that the addition of formaldehyde to milk in amount not exceeding 1 part in 40,000 and the holding of the milk at temperatures between 60° and 70° Fah. will improve its sanitary quality by preventing rapid and objectionable fermentations, and there is no reason to believe that in this proportion any marked injury could result to the person consuming it.

Bassenge (*Zeit. Exper. Pathol. und Therap.* 1905, 113) found that 2 per cent of dish 320 mgr, of formaldehyde. Sugar gave 700 mgr, per kilog. and in presence of

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Thus, 1 kilog. of fire wood, burned in glass gave 27, in copper 1,800, and in ordinary dish 320 mgr. of formaldehyde. Sugar gave 700 mgr. per kilog, and in presence of copper gauze 5,760 mgr. Smoke was shown to have a germicidal effect on various kind of bacteria. The use of smoke for preserving meats was shown to be dependent on formaldehyde, together with creosote, &c.

SALICYLIC ACID.

(The following note is taken from Year Book, Department of Agriculture, at Washington, p. 557):—

'In 1874 Kolbe was led, by the readiness with which salicylic acid is converted into carbolic acid, to investigate the antiseptic properties of the former. The perfection of Kolbe's method of manufacturing salicylic acid greatly cheapened the product, and led to vigorous efforts to extend its use. During the first three or four years immediately following the discovery of its antiseptic properties, and before its physiological action was understood, a number of prominent chemists warmly advocated it as a food preservative. It gained in favour at first, and its use increased rapidly till 1880. In that year 110,000 pounds were used in France for the preservation of food.

Since 1880, the mass of evidence resulting from physiological studies with salicylic acid, tends to condemn the addition of this substance to foods under all circumstances. It is possible that the majority of persons in sound health may suffer no evident injury from small amounts of salicylic acid, but its use by aged and infirm persons is attended with great danger. Many European countries prohibit the addition of salicylic acid to foods. At the present time it is chiefly used to preserve fruit and vegetable products.

Speaking of salicylic acid Dr. Wiley says (evidence before Committee of H. of R. in February, 1906): 'There has been a general consensus of opinion throughout the world that salicylic acid is a very harmful substance, and this prejudice is perhaps greater than against any other material employed for preserving purposes. That salicylic acid should be singled out especially for condemnation among preservatives does not seem to be warranted by the data which have just been presented and discussed. That it is a harmful substance seems to be well established by the data taken as a whole. It is, however, a harmful substance of very minute virulence.'

SULPHURUS ACID AND SULPHITES.

A very compendious study of sulphurous acid and its salts as food preservatives has been published by Dr. C. E. Calm, of Chicago, in pamphlet form in 1904. It is made specially valuable by containing a good bibliography of the subject.

After citation of numerous authorities, Dr. Calm sums up the case for this preservative as follows:—

1. Sodium sulphite is prescribed by the United States Dispensatory and medical text books.

2. Sulphurous acid compounds exist naturally in foodstuffs, for example, in meats, &c.

3. Sulphurous acid or the sulphites are extensively employed in nearly all articles of food.

4. Sodium sulphite acts as a meat preservative (1) by inhibiting to a certain extent the growth of bacteria, and (2) by maintaining the natural colour of fresh meat.

5. Spectroscopic analysis proves that sodium sulphite causes the formation of ox-hæmoglobin, to which the red colour of sulphite treated meat is due.

6. Sodium sulphite acts as a preservative only when it is added to strictly fresh meat, and has no effect when the meat is even slightly tainted and the hæmoglobin begins to be broken down.

7. The sulphites by their nature prohibit an abuse, since an excessive amount produces an unnatural colour, and renders the meat unpalatable.

8. All experiments made thus far on animals to determine the toxic effects of the sulphites have failed to represent existing conditions, since excessive doses of the sulphites have been given over long periods of time.

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9. Seventy-six per cent to 96 per cent of the sulphite used on meat as a preservative becomes oxidized to sulphate before the meat is ready for consumption.

10. No case is on record in which it was proved that sodium sulphite as used in foods was injurious to health.

Without in the least impugning the good faith of Dr. Calm, we cannot shut our eyes to the fact that he holds a brief for the trade, being himself a manufacturer of these preservatives. In illustration of the natural bias involved in such connection, I may quote the deliverance of the English Parliamentary Committee on this subject, italicising the portion of this deliverance which Dr. Calm has quoted (page 30):—

‘Concerning the physiological effects of the sulphites, a preservation often used by butchers, poultry dealers and brewers, there has been no evidence laid before this committee. *It appears, however, that when sulphurous acid or its salts are added to organic compounds such as beer or butchers’ meat, some is at once oxidized to sulphate, which may be regarded at any rate in the amount present as indifferent; some attaches itself chemically to certain constituents of the food in question and the compound formed is also innocuous; a third portion remains as sulphurous acid, and it is this portion alone which is of permanent efficacy as an antiseptic.* Concerning the effect of this moiety upon the consumer pharmacologists do not seem agreed, and further investigation is required before the sulphites can be regarded as either harmful or harmless.’

It will be noted that Dr. Calm only quotes that part of the finding of the committee which seems to bear out his own contention, and omits the limiting clause, which, for the consumer, contains what is, by far, the most important feature of the committee’s declaration.

Another point—which I would fain ascribe to a printer’s error—must not be overlooked. Instead of writing, ‘some is at once oxidized to sulphate, which, &c.’ Dr. Calm writes, ‘same is at once oxidized to sulphates, which, &c.’ It is apparent that the very slight verbal change puts a quite different meaning on the phrase; a meaning which, however, any careful reader would see to be unwarranted by the context—since the word ‘some’ after the semi-colon demands its correlative.

I am not aware of any important research work on sulphites since 1901 (the date of the Parliamentary Report) which would warrant us in finding a positive safety in their use as preservatives; and I think that the question of the harmfulness or the harmlessness of their use must remain open for the present.

LEBBIN and KALLMAN (Zeits. offentb. Chem. 1901, 324)—From numerous experiments carried out on animals and on human beings, the authors have come to the conclusion that our present notions as to the toxicity of normal sulphites are wholly erroneous. With acid sulphites, however, the action is quite different, for most of them are as corrosive as free acids.

In Dr. Lebbin’s pamphlet, already quoted under Boron Compounds, he takes up the matter of sulphites, specially criticising the experimental work and conclusions of Pfeiffer; and he holds that the very experiments which led Pfeiffer to regard sulphites as dangerous to health, are capable of such interpretation as ‘settles the question in favour of the meat dealers.’ It is, however, abundantly evident that in this pamphlet Dr. Lebbin is a champion of the trade, and not an investigator.

H. SCHMIDT (Ch. Centralb, 1904, II, 59), asserts that sulphurous acid in dried fruits exists in combination with aldehyde and ketone bodies, and with glucose. The sulphurous acid disappears gradually on long storage of the fruits, with access of air. On cooking the fruit, the sulphurous acid rapidly disappears and the more completely in proportion to the quantity of water used.

A. BEYTHIEN (Zeits. für Untersuch. Nahr und Genussm, 8-36) considers the question of use of sulphurous acid as a preservative in wine, hops, beer, flesh, fruit and vegetables. He criticises an opinion of Hofman, and thinks that the use of the acid in desiccated fruits should be challenged.

Sulphurous acid has been reported in dried fruits, chiefly American, by Beythien and Bohrisch (Zeit für Untersuch. der Nah. und Genussmittel, 1902, 401)—Californian apricots contained from 0.216 to 1.158 per cent, (calculated as crystallized sodium sulphite) peaches, 0.992 per cent, pears, 0.2399 per cent—Italian prunes contained 0.264 per cent.

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W. KERP (Ch. Centralb, 1904, II, 56) as the result of a critical study of the analyses of 1,071 wines from different countries, reports as follows:—

42.95	per cent	contained	SO ₂	per litre	up to 50 mgr.
34.18	"	"	"	"	51 to 100 "
14.00	"	"	"	"	101 to 150 "
5.88	"	"	"	"	151 to 200 "
2.99	"	"	"	"	over 200 "

The highest quantity found was 466 milligrammes, SO₂, per litre.

CH. HARRINGTON (Boston Med. and Surg. Journal, 1904, 21, 555, through Zeits. f. Untersuch. d. Nahr. und Gussnsm, 1905, 300).—Fed five cats for 20 weeks with meat preserved with .2 per cent of sodium sulphite. All organs were found normal at the end of the period, except the kidneys, which showed very decided deterioration in every case.

W. D. BIGELOW (Year Book, Department of Agriculture, Washington, 1900, p. 556).—'In all wine producing countries, except America, the amount of sulphurous acid employed in treatment of wine is limited by law to one or two parts in 10,000 parts of wine (from 1.5 to 3 grains per quart). In this connection it must be remembered that the sulphurous acid content of the wine is largely combined as aldehyde sulphurous acid. Free and sulphite sulphurous acid are only permitted in European wines, in one-tenth the amount given above. The compound is recognized as directly toxic, and a larger proportion than that mentioned is universally recognized as injurious. The sale of beer containing sulphurous acid or sulphide is specially prohibited in almost all civilized countries.

HOLLEY (Journ. Am. Chem. Soc., 1906, 994) finds, as the results of work upon a large number of samples of sausage meats and dried fruits, the following:—

1. The amount of sulphites mixed with meats to preserve them is much larger than is generally supposed.
2. The amount of sulphites recovered in analysis is about one-fourth of that originally present.
3. Cooking sausage meat does not convert the sulphites into sulphates, as claimed.
4. With dried fruits, which have been bleached with sulphurous acid, the amount remaining unoxidized in the fruit is large.

BENZOIC ACID AND BENZOATES.

A. WEITZEL (Analyst, 1902, 271) shows that benzoate of soda, along with other alkaline salts, retards the coagulation of milk by rennet.

H. LEFFMAN (Analyst, 1899, 102) finds that sodium benzoate has no appreciable injurious influence on any of the enzymes.

There appears to have been very little research work done, touching the nature of physiological effects of benzoic acid and its salts in food. These substances are, at the present day, very extensively in use; and that this should be the case, without first establishing their harmlessness to health, is a violation of what should be a fundamental principle.

In his evidence given before a committee of the House of Representatives, in February of this year, Dr. Wiley refers to conclusions reached as the result of a practical feeding test, extending over three or four months, with twelve young men, whose food was treated with benzoic acid. 'The most pronounced symptoms during the preservative period were burning sensations in throat and esophagus, pains in stomach, some dizziness, bad taste, and when the limit of endurance was reached the subject suddenly became nauseated and ill. In all cases but one there was a material loss of weight. And that this bad effect was continued during the after period shows the persistence of the after effect. Only two of the members of the class immediately showed an increase in health after the suspension of the preservative.'

HYDROGEN PEROXIDE.

Probably the newest suggestion for a preservative for milk is that of Jablin Gonet—(Ann. Chim. Analyt., 1901, 129—through the Journ. Soc. Chem. Indust., 1902,

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420) who states that '1 c.c. of a 12 per cent solution of hydrogen peroxide added to one litre of milk, prevented spoiling for two days; 2 c.c. for four days and 6 c.c. for six days, at a temperature of 20° C.=68° F. The hydrogen peroxide cannot be tasted in the milk, and according to a series of physiological experiments, is harmless to the human system.'

A. RENAUD (*Moniteur Scientifique*, 1904, 39—*Abstract Jour. Soc. Chem. Indust.*, 1904, 74), recommends this substance as a preservative for milk.

H. FRINGS, JR.—(*French Pat.* 338,333, 1903), obtained a patent for the use of hydrogen peroxide as hindering the development of mycelium and schizomycetes, while not prohibiting the development of saccharomycetes. He also suggests the addition of substances, like peroxides, which are capable of producing hydrogen peroxide when acted on by acids.

A. SCHROEDER, Berlin (*Jour. Soc. Chem. Indust.*, 1904, 1108) obtained a patent in England in 1904, for the addition of peroxides to foods, and subsequent decomposition of the peroxides (of Ca, Mg or Na.) by carbonic acid, under pressure, or by acid phosphates.

AMBERG (*Jour. Biol. Chem.* I, 219) says: 'While there is some doubt as to whether hydrogen peroxide can bring about a complete sterilization of raw milk in every case, and while the amount of this substance needed for the preservation of milk during a given period of time is uncertain, its harmlessness seems to justify its trial as a milk preservative.'

BUDDE (*Milch—Ztg.* 32—No. 44) has asserted that the treatment of milk by 35-100,000 ths. of hydrogen peroxide at a temperature not lower than 40° C. destroys bacterial growth.

P. GORDAN (*Centralb. fr. Bakter u. Parasitenk* II, 13—716 through *Chem. Centralb.* 1905—551) has examined Budde's work, and finds the development of bacteria very little affected by the treatment recommended. Somewhat larger quantities restrained the development of acidifying bacteria, and three times the quantity stated by Budde destroyed them altogether. 7-10,000 ths. of hydrogen peroxide gave decided taste to the milk, and larger additions gave an itching sensation in the throat. 7-10,000 ths. caused but little reduction of the resting spores, or streptococci; 6 hours at 50° C. with above amount destroys the typhus bacillus, but this temperature will destroy it without peroxide. Budde's experiments are shown to be untrustworthy in other respects.

Among the less known preservatives may be mentioned:—

Saccharin: in regard to which the only work that I have seen is that of—

F. BERLIOZ (*Chem. Zeit.* 1900, 416)—The author's experiments confirm the statement of Nencki, that saccharin, at least in small amounts, does not interfere with gastric or pancreatic digestion.

Fluorides:

OTTO and CHARLES W. HEHNER (*Analyst*, 1902, 173) give the results of experiments which show that 'salivary action is prevented by a solution containing 0.04 per cent of sodium fluoride, or its equivalent in ammonium fluoride, and that as little as 0.02 per cent solutions of fluoride greatly interfere with peptic digestion.'

Hydrofluoric Acid: which was patented in France in 1903 (*Jour. Soc. Chem. Indust.*, 1903—756) by Sandmann and Eichelbaum, for preserving fruit juices. 'To 100 litres of the juice add 50 c.c. of a 40 per cent solution of hydrofluoric acid. Before putting the juice on the market the acid may be precipitated by chalk, or neutralized by addition of an alkaline carbonate.'

CHEVY (*Bull. de Therap. C.* IX., 108) finds that hydrofluoric acid in the ratio 1:3000 prevents fermentation in milk, soup and wine.

It may be mentioned that Neuder (*Chem. Zeit.*, 1904, 857) claims priority in the discovery of this substance as a food preservative, and also for the mode of using it, which involves its separation from fluids containing it by precipitation with lime.

G. HEINZELMANN (*Jour. Soc. Chem. Indust.*, 1904, 797) calls attention to the fact that since the disallowance of salicylic acid as a preservative for fruit juice in Germany, a solution of hydrofluoric acid has come on the market under the name 'Fruit,'

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accompanied by a white powder (chalk) to be added before offering the fruit juice for sale.

The danger, in this case, is quite evident, and the placing of such irritant poison on the market illustrates the recklessness which characterizes the effects of manufacturer under stress of competition.

Carbonic Acid: J. HERZFELD (German Pat. 147,653) obtained a patent in 1902 for the preserving of solid foods by the use of carbonic acid under pressure. The pores of the material are opened by application of suitable temperature, and the gas is then applied under high or lower pressure, as may be necessary. (Chem. Centralb, 1904, L., 334.)

Formic Acid: OTTO and TOLMACZ (Zeit. für Nahr. and Gennssm, 7-78) described new preservative, 'Werderol,' for fruit juice. This is essentially a 10 per cent solution of formic acid.

Beta-Naphtol: is a compound of marked toxic properties. Dose for an adult is 3 to 8 grains. As a food preservative it should not be tolerated.

Zirconium Salts.—Quite the newest and entirely up-to-date preservative, has been patented by A. Müller Jacobs in the United States (pat. 775066, 1904). This is the immersion of decomposable foodstuffs in a solution of zirconium salts—'these salts possessing radio-active functions.'

U.S. Patents have been granted (April, 1905), to H. Lieber for the impregnation of foods with radio-active emanations from thorium—(J. Soc. Ch. Indust., 1905, 557.)

ED. MACRAY CHASE (Jour. Am. Chem. Soc. XXVI, 662) has recently examined some samples of canned sausage of German origin, to which aluminium acetate had been added as a preservative. Two brands were found to contain 60 to 70 and 175 to 200 milligrammes of aluminium respectively per 1 pound tin, the greater part being present in the sausages themselves.

It is claimed that the alumina exists in a condition in which it is insoluble, and hence harmless to the system. Chase carried out experiments to determine the truth of these claims. He found that from 70 to 80 per cent of the alumina was dissolved from these sausages, by action of pepsin, and he holds that this is sufficient to fully condemn the use of the article named as a food preservative.

JEAN FERDINAND (Rev. intern. fabricat., 1903, 159) is of opinion that the study of *Fluoride of sodium* as a butter preservative, is deserving of attention. From 10 to 15 grammes per 100 kilog. of butter suffices, and this small quantity would be certainly made insoluble by reaction of lime salts naturally present in drinking water and other foods.

GENERAL.

The subjoined notes, having a general bearing on the subject of food-preservation, may find a place here.

E. LABORIDE (Jour. Pharm. Chim., 1899, 484. Through the Analyst, 1900, 154).

Small quantities of isobutyl alcohol, glycerol and malic acid favoured peptic digestion; also methyl alcohol in very slight degree; ethyl and propyl alcohols, lactic and tartaric acids and mannitol and glucose on the other hand retarded peptic digestion.

With trypsin (pancreatic digestion) methyl and isobutyl alcohols, glycerol and glucose accelerated, while ethyl and propyl alcohols, lactic, malic and tartaric acids and mannitol, retarded the process.

A. WEITZEL, the Analyst, 1902, 271.—Experiments on the coagulation of milk by rennet, in presence of various substances, as follows:—Group (1) Alkaline: Borax, sodium hydroxide, sodium carbonate and sodium bi-carbonate. (2) Salts capable of precipitating lime: Sodium oxadate, sodium fluoride and sodium oleate. (3) Other salts having an alkaline reaction: Sodium sulphite, salicylate, benzoate, propionate, acetate and formate. (4) Neutral salts: Sodium chloride, lithium chloride, sodium nitrate, perchlorate, tartrate, sulphate, ammonium sulphate and magnesium sulphate. (5) Acid salts: Sodium hydrogen tartrate, sodium hydrogen sulphate and sodium per-

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sulphate. (6) Acids: Boric, carbon dioxide, oxalic, benzoic, salicylic, protocatechuic and gallic. (7) Formaldehyde, saccharin and cane sugar.

The following results were obtained:—

(1) Borax retarded the coagulation when present in only small quantities (0·01 to 0·04 per cent), and the amounts usually employed (1 gramme per litre of milk) stopped the action of the rennet altogether. All other alkaline salts acted similarly.

(2) Coagulation was checked by those salts which precipitated the lime compounds. When the reaction became alkaline, the influence of alkalinity also showed itself.

(3) The neutral salts generally had a retarding action. Some (sodium and lithium chloride), principally in concentrated solution, more feebly when present in small quantities. Magnesium sulphate, in both concentrated and dilute solution, had considerable influence.

(4) Small quantities of the acids aided the coagulation. After carbon dioxide, boric acid had the most feeble action. The acid salts acted in the same manner as the acids.

(5) The action of formaldehyde was so powerful that it must be considered as a direct poison to the rennet enzyme. Saccharin in small quantity had little influence, but stronger solutions greatly hindered the coagulation. Sugar, up to 20 per cent of the weight of the milk, had no action.

PRICE, T. M. (Centralb. Bakteriöl, 1905, 65). Calves of two weeks old were fed for two nine-day periods with preserved milk, parallel experiments with normal milk being carried out.

DIGESTIVE OF PROTEIN AND FAT AS COMPARED WITH NORMAL MILK.

Treatment of Milk.	Protein.	Fat.	Remarks
Normal milk	Normal.	Normal.	
Formaldehyde, 1 : 10000	0·76	0·96	Per cent excess.
Salicylic acid, 1 : 1000	5·07	3·71	" defect.
Boric acid, 1 : 1000	1·73	0·08	" "
Borax, 1 : 675	1·30	0·02	" "

It will be seen that the formaldehyde treatment did not injuriously affect the digestibility of the milk, while the other treatments did so in marked degree; the salicylic acid being specially harmful. Two calves fed for two months on formaldehyde and boric acid treated milks, continued to increase in weight.

The influence of formaldehyde upon the digestive ferments was studied with the following results:—

Milk was treated with formaldehyde in the proportions given:—

DIGESTIVE ACTION.

Enzymes.	Not Affected.	Disturbed.	Stopped.
Rennet	1 : 2500	1 : 1875	1 : 500
Pepsin	1 : 125	1 : 50	1 : 25
Pancreatin	1 : 2000		1 : 1500
Steapsin (fat digesting ferments)		1 : 50	1 : 35
Ptyalin	1 : 1500		1 : 1250
Amylopsin		1 : 1000	1 : 500

Bouillon cultures of bacillus acidi lactici, B. Subtilis, B. Coli were killed by formaldehyde in six hours by a ratio of 1 : 1560, and in 72 hours by a ratio 1 : 1870.

The smallest amounts of the following preservatives found effective in preserving milk for 48 hours, were:—

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Borax.	1 to 675
Boracic acid.	1 to 1,000
Salicylic acid.	1 to 1,000
Formaldehyde.	1 to 20,000

A. CHARRIN (*Comptes Rendus d' l'Academie des Sci.*, 139-160) shows that sterilized food is less digestible than natural food, and may give rise to irritation of the intestinal mucous membrane, with all its consequences.

It will, I think, be conceded by any one who reads the subject carefully, that the balance of evidence is decidedly against the use of any preservative in food. At the same time it must be granted that there are degrees of danger to health among the chemical substances which find favour as preservatives among manufacturers, and it may be that, in certain cases, less harm may result from the preservative than would result from deterioration of the foodstuffs, were this kept for a length of time without an antiseptic. In order to decide the question as to whether, in certain cases, such as long voyages, travelling in out-of-the-way regions, supplying stores to soldiers on the march, mining camps, &c., as well as in the distribution of foodstuffs, to the great centres of population, far removed from the places where such foods are produced, it might not be preferable to employ chemical preservatives rather than consume food which had suffered natural decomposition, or pay the high prices necessitated by quick transit, or such costly methods as cold storage, hermetical sealing, &c., it is evident that experiment must determine the extent of the injury to health which results from the use of food preserved from decomposition by antiseptic chemicals.

The most complete investigations of the kind named, which are so far on record, are those conducted by the Imperial Health Office at Berlin, and those conducted by the Bureau of Chemistry at Washington. The general conclusions reached in both cases go to show that danger attends the use of all preservatives, and that unless great care is employed in regulating the quantity, very serious harm must result. Most countries have enacted stringent laws regarding the matter.

The following concise summary of Food Laws, as regards preservatives, is taken from a bulletin issued by the United States Department of Agriculture, through the *Jour. Soc. Chem. Industry*, 1901, p. 774 :—

'Prohibition of the use of chemical preservatives and aniline dye stuffs as colouring agents for liquors is almost universal, while the employment of all foreign colouring matter is often prohibited. The use of chemical preservatives and foreign colouring matter with beer is usually prohibited. The sale of foods containing saccharin, sucrol, and similar preparations is prohibited in Belgium, France, Germany, Italy and Roumania. The importation of saccharin, except for medicinal use and under prescribed conditions, is prohibited by Belgium and Greece. All countries permit the dyeing of confections and similar articles which are themselves colourless, but are customarily coloured artificially. Belgium permits mustard to be coloured artificially when properly labelled. Salicylic acid and boric acid have been used so much more commonly than other preservatives, that legislation is usually directed against them, whilst local bodies often extend the prohibition to benzoic acid and other substances as they come into use.

'The sale of foods containing preservatives is prohibited in Austria, France, Hungary and Roumania, and that of beverages containing preservatives in Belgium, Germany and Switzerland. The addition of salicylic acid to food is prohibited in France. Holland does not permit the sale of beer containing salicylic acid, and Spain forbids its addition to wine. Italy permits the addition of 0.2 per cent of boric acid to butter, but forbids the use of other preservatives.'

Canada is behind other countries in this regard, and with the single exception of salicylic acid in potable liquors, which is specifically forbidden, leaves the onus of proving the harmfulness of any preservatives used in food upon the complainant. There can be little doubt, however, that our courts would find a verdict in accordance with the recommendations of the English Parliamentary Committee of 1901. It is desirable that action should be taken to give these very conservative recommendations a legal status.

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It has been suggested that the scheduling of certain preservatives as alone permissible would put a stop to the investigatory and experimental work now carried on by the manufacturers who, it is asserted, are continuously seeking for new substances suitable to their needs. There does not seem to me to be much force in this contention. If we assume that no manufacturer would wish to employ a new preservative until he had made sure of its harmless character; then the evidence which serves to satisfy himself of this fact could easily be adduced before a government committee; and if it proved to be convincing, such new preservative could easily be added to the list. The literature of formaldehyde is in evidence to show that, in this particular case, certain manufacturers were satisfied with data which entirely failed to satisfy disinterested experts.

Finally, I have several times been asked, (Is it possible for an honest and conscientious manufacturer to use a preservative, in view of the conflicting evidence which investigators have put on record?) In reply I would say, that I can easily conceive the natural bias of a manufacturer in favour of preservatives to lead him to accept the conclusions of men like Dr. Liebreich and Dr. Lebbin and others, as sufficient justification for the careful and judicious employment of boron compounds, sulphites and benzoates; while the concessions of the English Parliamentary Committee in regard to the first two named may seem to give him full warranty for their use. The attitude of the consumer towards the matter is quite different, as I have already pointed out. His preference should undoubtedly be for fresh food, or for food preserved by methods which have stood the test of time, and have proved their harmlessness.

Important opinions upon the subject of legislation regarding preservatives, are as follows:—

M. FAYOLLE (Bull. Scien. Pharmacolog, 1904, 172; abst. Zeit. für Nahr, and Genussm., 1905, 374).

After referring to the demonstrations of the consulting committee of hygiene, as proving interference with assimilation and reduction of activity of the digestive ferments, due to preservatives in foods, says: 'A partial prohibition is insufficient. Only a general law which shall make the addition of such preservatives a punishable offence can be effective.'

ECCLES, R. G. (Amer. Jour. Pharm., 1904, 506) contends that the opposition to the use of preservatives is based on theoretical considerations. He asserts that statistics prove that countries in which the use of preservatives is forbidden, show a higher percentage of deaths due to diseases of the digestive tract than those in which no laws against preservatives exist.

In his recently issued work on Food Preservatives (New York: Van Nostrand & Co.), a very lucidly written book of 202 pages; Dr. Eccles shows an extensive acquaintance with the literature of his subject.

Chapters III, IV, and V. contain many references of value. Dr. Eccles is, however, a special pleader; and the judicial attitude towards his subject is conspicuously lacking. Such sentences as the following bear out this contention.

'Food commissioners and food chemists, for some reason, do not interfere with sugar manufacturers and candy men as they do with catsup bottlers and fruit juice bottlers.'—(p. 37.) 'Surely no one can seriously contend that the almost weekly recurrence of cases of severe ptomaine poisoning is at all comparable with the imaginary ills that preservatives are supposed, by some people, to produce.'—(p. 23.) It is regrettable that Dr. Eccles should have allowed himself to depart from clear and plain statement, because he has much of real value to say; and an unbiassed narrative of experience and fact is always valuable and welcome.

Many of his statements clearly indicate his standing as a special pleader. Such are the following: 'There is absolutely nothing inherently injurious in substances the dose of which is kept below the limit of minimum medicinal effect.'—(p. 197.) 'By permitting free competition in the use of preservatives, newer and better ones are sure to be sought for and discovered.'—(p. 34.) Apart from the fact that it is out of the question that a long-suffering public should permit 'free competition in the use of pre-

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servatives. It is open to question whether a ready acceptance of preservatives by the public would not tend to make further research unnecessary. By prohibiting the use of any preservative not proved to be physiologically harmless, will not the search for such a preservative be stimulated?

H. LEFFMANN (*Amer. Jour. Pharm.*, 1904, 503) acknowledges that a certain degree of injury to health results from the use of most modern preservatives. But he contends that this is not the proper way to look at the question. No preserved food is as good as a fresh food; and even boiling renders albumen less digestible. Dessication, smoking, pickling, have still more marked effect in hindering the digestibility of food. It is therefore an arbitrary and unreasonable conclusion to condemn the newer preservatives while allowing the old. What evidence shows that common salt is harmless in food? What proof have we that benzoate of soda is more objectionable than the residues from wood smoke?

Dr. Wiley stands out clearly for the prohibition of all chemical preservatives in food; he makes a distinction between condimental preservatives and chemical preservatives; but I fear that it may sometimes be difficult to mark the dividing line. He recognizes that exceptional cases may occur, when the employment of a preservative may be the lesser of the evils, *e.g.*, prolonged voyages, or exploration, sieges, &c. Dr. Wiley's attitude is altogether admirable, as the expression of a high principle of ethics; but it may be questioned whether we may absolutely ignore the economics of a matter of this kind. The cost of a foodstuff to the consumer is often a reason for his choice of the second best, and there is no doubt that the cost of placing many kinds of food on the market is greatly lowered by the use of preservatives. The wealthy will always be able to commend fresh foodstuffs; or to pay the higher prices required to meet the cost of packing in the best methods known to art. But the poorer classes of the community may be compelled to do altogether without certain desirable foods or use these as preserved by one or other of the so-called chemical preservatives. At the same time when we consider that the excretion of most of these substances falls chiefly upon the kidneys, and recognize the fact that kidney disease of one kind or another is a main cause of the loss of vitality in middle life, and indeed figures very largely in mortality records, we cannot but feel that the legislation of potent germicides in food products is a matter of the most serious kind.

It may be well to notice the fact that traces of chemical substances, identical with some of the preservatives above named, occur naturally in certain fruits. Thus, benzoic acid is a constituent of several kinds of fruits, and in particular of the cranberry.

L. PORTES AND A. DESNOULIÈRES (*Ann. Chim. Anal. Appl.* 401) have found out by the examination of fresh strawberries, that salicylic acid, probably as the methyl ester, is a normal constituent of this fruit. The amount in the fresh berries is about 1 mgr. per kilog. (*i.e.*, about 1 part per million or 0.0001 per cent.)

E. O. V. LIPPMAN (*Chem. Zeit.* 1902—465) found a deposit in a vacuum pan, which had been used for concentrating lemon juice. On analysis this gave about 0.5 per cent of boric acid. Various commercial samples of lemon juice were then examined, as well as lemons and oranges, and in nearly every instance strong boric acid reactions were obtained. In the lemons, boric acid was detected both in the juice and in the rind.

Advocates of preservatives have sought to make an argument in their favour of the above mentioned fact. But aside from the extreme minuteness of the quantity naturally occurring in these fruits, the fact that it occurs naturally, and has hence always been a part of the foodstuff in question, puts it out of the category of ordinary commercial preservatives.

Some samples of common salt are found to contain traces of borax, and the following note is interesting:—

FARNSTEINER and others (*Bericht über die Nahrungsmittel Kontrolle in Hamburg*, 1903-4, 36) find that common salt is free from any such amounts of borates as would interfere with the detection of these when used as food preservatives. But certain Italian samples of salt contain notable amounts of borax.

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APPENDIX C.**BULLETIN No. 127—ROLLED OATS AND OATMEAL.**

OTTAWA, October 6, 1906.

W. J. GERALD, Esq.,

Deputy Minister of Inland Revenue.

SIR,—In the month of April last representations were made to this branch to the effect that flaked and rolled oats were being manufactured and sold in Ontario of very inferior quality. The samples submitted contained an excessive proportion of the exterior tissues of the grain besides foreign substances. I then recommended that an inspection be made of oatmeal and similar products as soon as the work of the Laboratory would permit. Subsequently, and as authorized by you, a collection was made of such samples, the origin of which and the results of their examination are given in the table which accompanies this report. In this table the microscopical examination and percentage of crude fibre are stated, these determinations being all that were necessary for the purpose in view. Only in one case, No. 27655, was any foreign starch detected, and as regards crude fibre the percentage varied from 0·80 to 3·35 per cent. The latter amount must be pronounced as excessive, if reference is made to the analyses of both European and American oatmeals which are on record. It is exceedingly seldom that these show higher than 2 per cent crude fibre, and in my opinion, that amount might fairly be assumed as the highest allowable limit. Among the 155 samples examined, 64 show higher amounts of crude fibre than 2 per cent, and this would seem to indicate that with regard to 41·3 per cent of the oatmeal samples now offered for sale in the Dominion the quality might be improved. At the same time none of the samples were found to contain the large amount of oat hulls originally complained of, and in the absence of any standard, it is impossible to characterize any of the samples as adulterated.

Besides making the determinations of the table some of the samples were analysed in order to obtain a general idea of their composition. The results are given in the following statement and include the alcohol and water extractives which were determined in order to an approximative estimation of the starch by difference. In obtaining the results of both tables the following assistant analysts were more or less engaged:—Misses S. E. Wright and E. Davidson, Messrs. A. Lemoine and A. Valin.

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ANALYSES OF SOME OF THE SAMPLES MENTIONED IN THE TABLE ACCOMPANYING THIS REPORT.

No. of Sample.	Name.	Total Proteids N. 6·25.	Moisture.	Fat or Petroleum Ether Extract.	92 p. c. Alcohol Extract.	Water Extract.	Crude Fibre.	Total Ash.	Starch by Difference
27137	Rolled Oats.....	11·56	8·68	3·76	3·80	2·20	1·60	1·70	66·70
27159	".....	12·06	9·40	4·20	3·76	1·63	1·80	1·98	65·12
27162	".....	11·87	8·72	5·40	3·64	1·44	2·10	1·56	65·27
27164	".....	11·56	9·65	5·07	3·16	2·72	2·20	1·58	64·06
27176	".....	11·37	8·36	4·76	4·28	1·52	1·65	1·60	66·46
28305	Oatmeal.....	11·18	9·03	3·89	4·28	2·32	3·35	0·96	63·85
28307	".....	10·93	9·08	3·76	4·44	2·28	2·20	1·74	65·57
28317	".....	12·87	9·20	3·40	4·60	1·52	2·00	1·74	64·67
24221	Quaker Oats.....	11·87	9·56	5·72	3·36	2·68	2·30	1·74	62·77
24224	Rob Roy Scotch Oat- meal.....	12·00	9·00	3·00	4·84	1·88	1·70	1·08	66·50
24242	Flaked Oatmeal.....	11·87	9·76	5·16	3·28	2·00	2·00	1·54	64·39
24245	".....	12·00	10·08	5·32	2·32	2·20	3·15	1·64	63·29
24254	Rolled Oats.....	12·62	9·12	4·00	3·60	2·48	1·55	1·84	64·79
24259	".....	12·50	7·28	5·48	2·92	3·04	1·75	1·20	65·83
24260	Flaked Oats.....	12·00	8·68	4·52	3·28	2·44	2·15	1·46	65·47
24263	".....	12·81	8·80	5·64	2·29	2·28	1·80	0·92	65·46
24264	Rolled Oats.....	13·93	8·20	5·44	3·56	2·92	2·40	0·35	63·20
706	Oatmeal.....	12·69	7·68	5·28	4·28	3·88	0·80	1·10	64·29
707	".....	13·37	8·12	5·56	3·64	3·44	0·80	0·70	64·37
27657	Rolled Oats.....	13·94	9·88	3·72	3·48	1·08	2·10	1·64	64·16
29317	Oatmeal.....	11·82	7·60	5·08	4·48	2·76	2·35	1·15	64·76
29322	Rolled Oats.....	12·63	8·24	5·32	4·12	3·00	1·00	1·55	64·14
29457	".....	13·75	9·48	4·00	1·84	0·52	1·35	1·52	64·54
27637	Oatmeal.....	12·94	8·28	2·52	5·04	1·60	1·60	1·84	66·18
30125	Jersey Oats.....	11·02	8·80	4·72	2·56	2·24	1·50	1·86	67·30
29678	Quaker Oats.....	11·94	7·56	5·64	3·76	3·00	0·25	0·45	67·40
28679	Rolled Oats.....	12·93	7·56	5·80	4·04	2·92	0·20	0·90	65·65

These analyses give the following averages as regards the most valuable nutrients in oatmeal :—

Proteids..... 12·30 p.c.
Fat..... 4·67 "

The averages given in König's large work (*Chemische Zusammensetzung der Menschlichen Nahrungs—und Genussmittel*, 1903 ; I, 632) for the same constituents in oatmeal are as follows :—

Proteids..... 13·87 p.c.
Fat..... 6·18 "

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,

Chief Analyst.

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RESULTS OF EXAMINING 155 SAMPLES ROLLED OATS AND OATMEAL.

DISTRICT OF NOVA SCOTIA—R. J. WAUGH, INSPECTOR.

Date of Collection.	Nature of Sample.	No. of sample.	Name and Address of Vendor.	Name and Address of Manufacturer or Furnisher.	Inspector's Report.	Microscopical Examination.	Crude Fibre.
				Cost.			p. c.
June 19	Rolled Oats	27137	J. F. Crowe & Co., Halifax, fax.	P. McIntosh & Co., Toronto.	Sold as Crown brand	Oat starch and tissues.	1.60
" 20	"	27148	W. E. Crowe & Co., Halifax, fax.	J. Valon, Fergus, Ont.	Sold as Monkland brand.	"	2.25
" 20	"	27153	A. L. Doyle & Co., Halifax, fax.	Unknown	"	"	2.00
" 25	"	27159	Ryan Bros., Truro, N.S.	Tillson Co., Tillsonburg, Ont.	Taken from bulk.	"	1.80
" 25	"	27161	Angus & Pollock, Truro.	"	"	"	1.55
" 25	"	27162	A. F. Ross & Co., Truro.	"	"	"	2.10
" 25	"	27164	W. P. Carter, Truro.	American Cereal Co., Peterboro', Ont.	Sold as Victor brand; taken from bulk.	"	2.20
" 25	"	27166	E. E. O'Brien, Truro.	Tillson Co., Tillsonburg, Ont.	Sold as Aberteen brand; taken from bulk.	"	2.15
" 25	"	27169	H. W. Ryan, Truro.	American Cereal Co., Peterboro', Ont.	Sold as Victor brand; taken from bulk.	"	2.55
" 26	"	27170	J. E. Walker, Dartmouth	Unknown	Vendor purchased from J. F. Crowe, Halifax.	"	2.00
" 26	"	27171	B. O. Bishop, Dartmouth	American Cereal Co., Peterboro', Ont.	Sold as pure Quaker rolled white oats.	"	2.10
" 26	"	27172	C. McNab, Dartmouth.	P. McIntosh, Toronto.	Beaver brand Canadian rolled oats.	"	1.90
" 26	"	27173	G. A. Orman, Dartmouth.	American Cereal Co., Peterboro', Ont.	Sold as Saxon rolled oats.	"	2.60
" 26	"	27174	E. M. Walker, Dartmouth	American Cereal Co., Peterboro', Ont.	Victor brand.	"	1.45
" 26	"	27175	S. Mott, Dartmouth.	Unknown	Purchased from J. F. Crowe, Halifax.	"	1.65
" 26	"	27176	Moseley & Co., Dartmouth.	Ogilvie Milling Co., Montreal.	Put up in sacks.	"	1.65

RESULTS OF EXAMINING 155 SAMPLES ROLLED OATS AND OATMEAL—Continued.

DISTRICT OF NEW BRUNSWICK—Concluded.

Date of Collection	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.	Name and Address of Manufacturer or Furnisher.	Inspector's Report.	Microscopical Examination.	Crude F bre.
1906.								p. c.
July 23	Rolled Oats	21234	Estate of G. T. Whelpshay, 380 Queen St. Fred-ericton.	3 lbs., 10c.	The Flavell Milling Co., Ltd., Lindsay, Ont.	On package: 'Choice rolled oats; Thistle brand.'	Oat starch and tis-sues.	1.55
"	23 Oatmeal	24236	C. H. Burt, 332 Queen St., Fredericton.	3 " 15c.	Woodstock Cereal Co., Ltd., Woodstock, Ont.	On barrel: 'Coronet, 180 lbs., choice rolled oats,	" "	1.40
"	24 Rolled Oats	24239	J. W. Dalling, 15-17 King St., Woodstock.	3 " 15c.	Ogilvie, Montreal, Que.	Ogilvie's royal oats	" "	1.75
"	24 Flaked Oats	24280	C. B. Snow, 4 Main St., Woodstock.	3 " 15c.	Flavell Milling Co., Lindsay, Ont.	Choice flaked oats; 'Diadem.'	" "	2.15
"	25 "	24293	James E. Porter & Son, Main St., Andover.	3 " 15c.	Geo. E. Barbour & Co., Ltd., St. John, N. B.	Labelled finest quality, G.E. B., 'Climax.'	" "	1.80
"	25 Rolled Oats	24294	D. R. Bedell, Main St., Andover.	3 " 15c.	The American Cereal Co., Peterboro', Ont.	'Victor brand'	" "	2.40

DISTRICT OF QUEBEC—C. E. ROY, INSPECTOR.

Date of Collection	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.	Name and Address of Manufacturer or Furnisher.	Inspector's Report.	Microscopical Examination.	Crude F bre.
June 21	Oatmeal	608	Elz. Fortier et fils, Ste. Anne de Beaufre.	1 lb., 8c.	C. A. Paradis, Que.		Oat starch and tissues.	2.30
"	"	609	Simeon Ratte, Ste. Anne de Beaufre.	1 " 4c.	Langlois & Paradis, Que.		" "	1.80
"	"	671	Louis Côté, Ste. Anne de Beaufre.	1 box, 10c.	T. Davidson & Co., Que.		" "	1.65
"	"	672	Chas. Clouette, Beaufre.	1 pkg., 10c.	Drouin et frère, Que.		" "	3.00
"	"	674	Theo. Lacoulaine, Chateau Richer.	1 lb., 5c.	J. B. Renaud & Co., Que.		" "	2.10
"	"	676	Ed. Rheume, Chateau Richer.	1 " 5c.	Unknown		" "	1.60
July 2	"	682	Ber. Bourassa, St. Raymond.	1 " 4c.	N. Turcotte et Cie, Que.		" "	1.80
"	"	685	Jos. Lambert, St. Joseph, Beauce.	2 " 15c.	Turcotte et frère, Que.		" "	2.10

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" 5 Quaker Oats	686 A. Fortier et Cie, Beauce-ville, 1 lb., 4c.	A. Carrier et fils, Lévis, Que.	2.75
" 5 Oatmeal	688 G. H. Lachance, Beauce-ville, West, 1 lb., 4c.	J. B. Renaud et Cie, Que.	1.60
" 11 "	689 Jos. Julian, Pont Rouge, 1 lb., 4c.	Unknown	1.75
" 19 "	706 Chas. Audet, St. Anselme, 1 lb., 4c.	Ogilvie, Montreal	0.80
" 19 "	707 J. M. Ouellet, St. Anselme, 1 lb., 4c.	Unknown	0.80

DISTRICT OF ST. HYACINTHE—J. C. ROULEAU, INSPECTOR.

June 21 Oatmeal.....	427 F. X. Giroux, Farnham, 1 lb., 4c.	J. A. Mathewson & Co., Montreal.	Taken out of a flour barrel.	Oat starch and tissues.	2.05
" 18 Rolled Oats	438 T. A. Bourgault, Drummondville, 1 lb., 4c.	Demers, Fletcher & Co., Montreal.	Taken out of a bin under shelves.	"	1.60
" 18 'Banner' Rolled Oats.	439 N. H. Dubois, Actonville, 1 box, 25c.	The American Cereal Co., Peterboro', Ont.	On one side of the package stamped No. 2.	"	2.10
" 19 Oatmeal.....	440 J. D. Lacerte, Plessisville, 1 lb., 4c.	Carter, Galbraith & Co., Montreal.	Taken from a drawer under the counter.	"	1.50
" 21 'Victor' Rolled Oats..	441 Gendron, Denault & Co., Sherbrooke, 1 lb., 4c.	The American Cereal Co., Peterboro', Ont.	Taken out of a 100 lb. bag and guaranteed pure by makers.	"	2.50
" 22 Quaker Oats.....	442 L. Moreau, St. Jean, 1 pkg., 15c.	" " "	.....	"	1.30
" 22 'Norka' Cooked Oats.	443 R. Gould, St. Jean, 1 lb., 15c.	The Norka Food Co., Battle Creek, Michigan.	.....	"	1.75
" 22 'Beaver' Rolled Oats..	444 F. J. Bourassa et Cie., St. Jean, 1 lb., 25c.	P. McIntosh & Son, Toronto.	.....	"	2.00
" 27 Oatmeal.....	445 H. Bisailon, St. Lambert, 1 lb., 6c.	Hudon, Hebert et Cie., Montreal.	Taken from a drawer under shelves.	"	2.00
" 27 "	446 P. Finch, St. Lambert, 1 lb., 6c.	Brodie & Harvie, Montreal.	Taken out of a 24 lb. bag. Stamped on pkg. '20 P 64'.	"	1.85
" 27 Quaker Oats.....	447 J. G. Berthiaume, Longueuil, 1 lb., 10c.	The American Cereal Co., Peterboro', Ont.	.....	"	2.50
" 27 Rolled Oats	448 M. Viger, Longueuil, 1 lb., 4c.	Portage la Prairie Flour Mills Co., Manitoba.	.....	"	1.70
" 23 Banner Rolled Oats ..	449 Sorel Meal Market, Sorel, 1 pkg., 25c.	The American Cereal Co., Peterboro', Ont.	Stamped No. 1 on package.....	"	2.00
" 23 Steam Cooked Oatmeal	450 Alf. Francoeur et Cie., Sorel, 1 lb., 15c.	The Hornbury's Oatmeal Co., New York.	Manfg. and guaranteed by the Clover Mills, Buffalo, N.Y.	"	1.35
" 23 Buffalo Rolled Oats..	451 J. O. Fagnan et Cie., Sorel, 1 lb., 4c.	The Dowd Cereal & Milling Co., Pilot Mound, Man.	Taken from a drawer under shelves.	"	2.95
" 30 Rolled Oats.....	452 Paquette et Frères, Berthierville, 1 lb., 5c.	F. O. Lanarche, Berthierville, Que.	.....	"	2.75
" 30 Quaker Oats.....	454 J. A. Laporte, Berthierville, 1 pkg., 10c.	The American Cereal Co., Peterboro'.	"	1.45

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RESULTS OF EXAMINING 155 SAMPLES ROLLED OATS AND OATMEAL—Continued.

DISTRICT OF MONTREAL—J. J. COSTIGAN, INSPECTOR.

Date of Collection	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.	Name and Address of Manufacturer or Furnisher.	Inspector's Report.	Microscopical Examination.	Crude Fibre.
1906								p.c.
June 22	Rolled Oats	27649	M. De Repentigny, 129 2 lbs., Wellington St., Mon.	8c...	Ogilvie Milling Co.	.....	Oat starch and tissues.	1.95
" 22	"	27650	E. Tessier, 194 William St., Montreal.	2 " 7c...	Not known.	.....	"	2.60
" 22	Oatmeal	27651	"	2 " 7c...	"	.....	"	1.85
" 22	"	27652	Bertrand & Laplaine, De Lornier.	2 " 10c...	"	.....	"	2.40
" 22	Rolled Oats	27653	"	2 " 7c...	"	.....	"	1.95
" 22	"	27654	E. Ruby, De Lornier.	2 " 7c...	"	Victor brand.	"	1.45
" 22	Oatmeal	27655	"	2 " 7c...	"	.....	Oat and wheat starch.	2.20
" 25	Rolled Oats	27656	W. De Montigny, 464 Centre St., Montreal.	2 " 7c...	"	.....	Oat starch and tissues.	2.25
" 25	"	27657	L. P. Lavoie, 3189 Notre Dame, Montreal.	2 " 7c...	Brodie & Harvie, Montreal	.....	"	2.10
July 5	Oatmeal.	27658	Adam Lamy, 3535 Notre Dame, Montreal.	2 " 7c...	Not known.	Sold from bulk	"	2.50
" 5	Flaked Oats.	27659	"	2 " 8c...	"	.....	"	1.70
" 5	Rolled Oats	27660	O. Decarie et fils, 3435 Notre Dame, Montreal.	2 " 6c...	"	Victor brand.	"	2.15
" 5	"	27661	L. Charbonneau, 144 St. John, Montreal.	2 " 7c...	Brodie & Harvie, Montreal.	.....	"	1.50
" 5	Oatmeal	27662	"	2 " 7c...	Laporte, Martin & Co., Montreal.	.....	"	1.85
" 5	Rolled Oats	27663	R. Jacobson, 142 St. Dominique, Montreal.	2 " 8c...	"	"	1.40
" 5	Oatmeal.	27664	"	2 " 7c...	Not known.	Sold from bulk	"	2.70

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RESULTS OF EXAMINING 155 SAMPLES ROLLED OATS AND OATMEAL—Continued.

DISTRICT OF TORONTO—J. J. COSTIGAN, INSPECTOR.

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.	Name and Address of Manufacturer or Furnisher.	Inspector's Report.	Microscopical Examination.	Crude Fibre.
1906.								p.c.
June 19	Flaked Oats.....	27633	H. Tolchard, 518 Yonge St., Toronto.	13c.	P. McIntosh & Son, Toronto	.....	Oat starch and tissues.	1.50
"	19 Fan Dried Oats.	27634	F. Patience, 419 Yonge St., Toronto.	10c.	Tillson Co., Ltd., Tillsonburg, Ont.	.....	"	2.10
"	19 Oatmeal.....	27635	J. Blood, Yonge Street, Toronto.	8c.	P. McIntosh & Son, Toronto	.....	"	1.35
"	20 Flaked Oats.....	27636	James Miller, 336 Queen St., east, Toronto.	7c.	Lawson Milling Co., Toronto	.....	"	1.35
"	20 Oatmeal.....	27637	" " " "	7c.	" " " "	.....	"	1.60
"	20 Rolled Oats.	27638	" " " "	1 pkg., 25c.	Tillson Co., Ltd., Tillsonburg, Ont.	Premium brand. Prize in each package.	"	2.50
"	20 Flaked Oats.....	27639	Dallanor Bros., Queen St., east, Toronto.	8c.	Not known.	.....	"	2.00
"	20 Oatmeal.....	27640	" " " "	2 " 7c.	" " " "	.....	"	2.40
"	20 Rolled Oats.....	27641	H.C. Hall, 252 Queen St., east, Toronto.	8c.	Parkinson Cereal Co.	.....	"	1.50
"	" " " " " " " "	27643	A.W. Etwell, 161 McCaul St., Toronto.	8c.	Ogilvie Milling Co.	.....	"	2.85
"	20 Flaked Oats.....	27644	H. M. McCulloch, 1511 McCaul St., Toronto.	10c.	Fairles Milling Co.	.....	"	1.50
"	20 Rolled Oats.....	27645	" " " "	2½ lbs., 10c.	Not known.	Victor brand.	"	2.20
"	20 Oatmeal.....	27646	" " " "	2½ " 10c.	" " " "	.....	"	2.50
"	20 " " " " " " " "	27647	T. Eaton Co. Ltd., Yonge St., Toronto.	6c.	" " " "	White Swan brand (coarse)...	"	1.75
"	20 " " " " " " " "	27648	" " " "	2 " 6c.	Robert Gray Co., millers.	"	1.45

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DISTRICT OF LONDON—T. KIDD, INSPECTOR.

June 25	14	June 25	30099	Rolled Quaker Oats...	Charles A. Nairn, Goderich, Ont.	1 pkg., 10c.	American Cereal Co., Peterboro', Ont.	...	Oat starch and tissues.	1.50
"	"	28	30100	Rolled Oats...	R. G. Smith, St. Mary's, Ont.	1½ lbs., 5c.	Tilson Co., Tilsonburg, Ont.	...	" "	1.30
"	"	30	30101	Quaker Oats...	Scandrett Bros., London, Ont.	1 pkg., 10c.	American Cereal Co., Peterboro', Ont.	...	" "	1.80
"	"	30	30121	Corn Flakes...	" " " "	1 " 10c.	Sanitas Nut Food Co., Ltd., Battle Creek, Mich.	Called toasted corn flakes.	Mostly oat starch and tissues.	2.10
July	"	5	30122	Pan Dried Oats	Stuebling & Co., Berlin, Ont.	2 " 10c.	Tilson Co., Tilsonburg, Ont.	...	Oat starch and tissues.	1.85
"	"	5	30123	Egg-O-See...	Dunke & Co., Berlin, Ont.	2 " 10c.	Randal & Rose, Wholesale grocers, Berlin, Ont.	...	Mostly oat starch and tissues.	1.40
"	"	5	30124	Norka...	" " " "	2 " 15c.	Ebby, Blair & Co., wholesale grocers, Toronto.	Made in Battle Creek, Mich.	" "	2.30
"	"	5	30125	Jersey Oats	Deans & Walker, Galt, Ont.	1 " 15c.	McIntosh & Son, Toronto.	Called Crown Brand Jersey Oats.	Oat starch and tissues.	1.50
"	"	6	30127	Rolled Oats	Beck & Schell, Berlin, Ont.	1 lb., 5c.	" " "	...	" "	1.50
June 25	"	25	30104	Orange Meat	Thomas Daily, Seaforth, Ont.	1 pkg., 15c.	Frontenac Cereal Co., Kingston.	Called Orange Meat.	" "	2.25

DISTRICT OF CALGARY—W. FLETCHER, INSPECTOR.

July 24	"	24	28664	Rolled Oats	Hudson Bay Co., Calgary.	3 pkgs., 60c.	The American Cereal Co., Peterboro', Ont.	...	Oat starch and tissues.	2.40
"	"	24	28667	"	G. F. & J. Galt, whole sale, Calgary.	1 " 25c.	Tilson's, Tilsonburg, Ont.	...	" "	2.10
"	"	24	28670	"	Codville, Smith Co., Calgary.	1 " 5c.	Brackman Keer, Strathcona, Alberta.	...	" "	1.60
"	"	24	28673	"	Campbell, Wilson & Horn, Calgary.	1 pkg., 25c.	American Cereal Co., Peterboro', Ont.	...	" "	2.05
"	"	26	28675	Quaker Oats	Hudson Bay Co., Edmonton.	3 " 55c.	" " "	...	" "	1.50
"	"	26	28678	"	Revillon Bros., Edmonton.	3 " 60c.	" " "	...	" "	0.25
"	"	26	28679	Rolled Oats	McDougall & Second, Edmonton.	2 lbs., 10c.	Brackman Keer, Strathcona, Alberta.	...	" "	0.20
"	"	27	28685	Oatmeal	J. H. Morris, Edmonton.	3 " 35c.	" " "	...	" "	1.25

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RESULTS OF EXAMINING 155 SAMPLES ROLLED OATS AND OATMEAL.—*Concluded.*

DISTRICT OF BRITISH COLUMBIA—E. B. PARKINSON, INSPECTOR.

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.	Name and Address of Manufacturer or Furnisher.	Inspector's Report.	Microscopical Examination.	Crude Fibre.
1906.								p. c.
June 20	Extra Cream Rolled Oats.	28155	Brackman & Kerr, Van- couver.	7 lbs. 35c.	Vendors...	.....	Oat starch and tissues.	2.10
"	20 Coarse Oatmeal	28156	" " " " "	10 lbs. 35c.	" " " " "	.....	" "	1.90
"	20 Fine Oatmeal	28157	" " " " "	10 " 35c.	" " " " "	.....	" "	1.50
"	20 Standard Oatmeal	28158	" " " " "	10 " 35c.	" " " " "	.....	" "	2.35
"	20 Quaker Rolled Oats	28159	Hudson Bay Co., Van- couver.	6 " 40c.	American Cereal Co., Pe- terboro', Ont.	.....	" "	1.80
"	21 Rolled Oats	28164	A. Deabrisay, Vancouver.	7 " 30c.	Brackman & Kerr, Van- couver.	.....	" "	2.10
"	21 Saxon Rolled Oats	28167	McDonnell & Vannia, Van- couver.	5 " 30c.	American Cereal Co., Pe- terboro', Ont.	" "	2.25
"	21 Victoria Rolled Oats	28168	J. Deal, Vancouver.....	7 " 25c.	" " " " "	" "	1.60

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APPENDIX D.

BULLETIN No. 128—COMMON SALT.

OTTAWA, October 25, 1906.

W. J. GERALD, Esq., Deputy Minister of Inland Revenue.

SIR,—In accordance with your authorisation of August 14 last, a collection of table and dairy salt samples was made in August and September last, the number and the localities where collected being as follows :—

Inspection Districts.	No. of Samples.
Nova Scotia.....	5
Prince Edward Island.....	2
New Brunswick.....	5
Quebec.....	8
St. Hyacinthe.....	8
Montreal.....	10
Ottawa.....	8
Kingston.....	8
Toronto.....	10
London.....	8
Manitoba.....	6
Calgary.....	4
British Columbia.....	5
Total.....	87

The origin of these samples and the results they yielded on analysis to Mr. J. G. A. Valin, Assistant Analyst, are given in the table appended to this report. The percentage of chloride of sodium contained in them varies from 93 to 98, with corresponding differences as regards the quantities of moisture and impurities present. It is probably inadmissible to call the latter adulterations, the limits of variability for salt not having been yet established in Canada. In the United States a standard was adopted on June 26, 1906, by circular No. 19 from the office of the Secretary of Agriculture, which reads as follows :—

'Table salt, dairy salt, is fine grained crystalline salt, containing, on a water free basis, not more than one and four tenths (1·4) per cent of calcium sulphate (CaSO_4), nor more than five tenths (0·5) per cent of calcium and magnesium chlorides (CaCl_2 and MgCl_2) nor more than one tenth (0·1) per cent of matters insoluble in water.'

It is not necessary to recalculate the results given in the table and state them on a dry basis in order to see that a very large proportion of the sample described would not come up to the United States standard. Taking the figures as they stand in the table there are at least one-half of the samples which would not do so. It is enough for the present to call attention to this fact in order that manufacturers or furnishers may aim at supplying an article of a higher degree of purity. On the other hand it is satisfactory to note that many of the samples of Canadian origin fulfil the requirements of the United States Department of Agriculture.

Among the samples examined there are six which contain foreign substances insoluble in water, and which have apparently been added to prevent the particles of salt from caking together. It does not appear that this constitutes adulteration, for the Act provides that the usual definitions shall not apply, 'if any matter or ingredient not injurious to health has been added to the food or drug because the same is required for the production or preparation thereof as an article of commerce in a fit state for carriage or consumption, and not fraudulently to increase the bulk weight or measure of the food or drug, or to conceal the inferior quality thereof.' Nevertheless it would seem to be necessary that these brands should each, on selling, be labelled as a mixture.

I have the honour to be, sir, your obedient servant,

THOMAS MACFARLANE, *Chief Analyst.*

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RESULTS of Examining 87 Samples

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Price.	
1906.			<i>District of Nova Scotia— R. J. Waugh, Inspector.</i>		Cts.	
Aug. 28	Table Salt.....	27476	Jos. Scott, Halifax, N.S.	1 bag.	10	Snow Flake Salt Co., New York.
" 28	"	27477	H. Wentzell & Co., Halifax, N.S.	1 "	5	Canadian Salt Co., Windsor, Ont.
" 31	"	27486	Wm. Law & Co., Yarmouth, N.S.	1 "	5	" " ..
" 31	"	27487	Cain Bros., Yarmouth, N.S.	1 "	10	" " ..
" 29	"	27481	J. J. Skerry, Halifax, N.S.	1 "	5	Grant Oxley, Halifax
			<i>District of P. E. Island— T. Moore, Inspector.</i>			
Aug. 23	Table Salt.....	28324	R. F. Maddigan, Charlottetown.	3 tins.	30	Dearborn & Co., St. John, N.B.
" 23	"	28325	John McKenna, Charlottetown.	3 bags	15	Thomson Bros., St. Clair, Michigan, U.S.
			<i>District of New Brunswick— J. C. Ferguson, Inspector.</i>			
Aug. 24	Table Salt.	24273	Two Barkers, Ltd., 100 Princess St., St. John, N.B.	1 bag.	12	Canadian Salt Co., Ltd., Windsor, Ont.
" 24	"	24274	W. A. Simonds, 39 Union St., St. John, N.B.	3 pkgs	30	Diamond Crystal Salt Co., St. Clair, Michigan, U.S.
" 24	Salt, English Dairy..	24275	P. Nase & Son, Cor. Main and Bridge Sts., St. John, N.B.	1 box.	20	Gaudy & Hallison, Packers and Furnishers, St. John, N.B.
" 24	Dairy Salt.....	24276	D. J. Purdy, 325 Main St., north end, St. John, N.B.	3 pts.	5	Imported from Liverpool, England.
" 24	Table Salt.....	24277	Charles F. Francis & Co., 141 Charlotte St., St. John, N.B.	3 pkgs	30	Heckers, Boston, Mass., U.S.A.
			<i>District of Quebec— C. E. Roy, Inspector.</i>			
Aug. 29	Table Salt, Windsor.	714	J. E. Potvin, Roberval, Que.	1 bag.	5	Côté et Boivin et Cie., Roberval, Que.
" 29	" " ..	715	Jos. Brassard, Roberval, Que.	1 "	5	N. Rioux et Cie., Quebec ..
" 30	" " ..	717	Ant. Amante, Chicoutimi, Que.	1 "	5	Côté, Boivin, et Cie., Chicoutimi, Que.
" 30	Dairy Salt.....	719	J. A. Pelletier, Chicoutimi, Que.	1 "	5	N. Rioux et Cie., Quebec ..
" 31	Brussels Salt.....	721	Nérée Sinard, Bagotville, Que.	1 "	5	A. Joseph & Sons, Quebec.
Sept. 10	Dairy Salt....	724	J. F. Saindon, Rivière du Loup, Fraserville, Que.	1 "	5	Not known.....
" 11	Table Salt	727	Abraham Caron, Rimouski, Que.	1 "	5	N. Turcotte et Cie., Quebec
" 14	Dairy Salt.....	733	M. Thibaudeau, Quebec...	1 "	5	D. Rattray & Son, Quebec.

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of Common Salt.

Inspector's Report.	RESULTS OF ANALYSIS.						Number of Sample.	Remarks by the Analyst.
	Moisture.	Residue Insoluble in Water.	Calcium Sulphate.	Calcium Chloride.	Magnesium Chloride.	Sodium Chloride; by difference.		
	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.		
The vendor is a wholesale dealer	0.40	0.00	0.72	0.65	0.07	98.18	27476	
" "	0.37	0.00	1.36	0.88	0.20	97.19	27477	
" "	0.55	0.00	0.91	0.24	0.00	98.30	27486	
Labelled Windsor fine table salt.....	0.36	0.00	1.15	0.53	0.00	97.96	27487	
Labelled peerless crystal salt for family and dairy use.	0.10	0.00	0.91	0.46	0.16	98.37	27481	
National table salt does not cake; for the best and strongest dairy salt ask for Dearborn's premium dairy salt.	0.90	3.66	1.56	0.71	0.00	93.17	28324	The insoluble residue is starch.
Crown table and dairy salt.	0.24	1.46	1.05	0.73	0.00	96.52	28325	
Labelled Windsor table salt; purest and best.	0.58	0.00	1.42	0.27	0.00	97.73	24273	
Labelled scientifically made. Manufactured by Diamond Crystal Salt Co., St. Clair, Mich.; prepared shaker salt for the table; always dry.	0.24	1.33	0.54	0.75	0.00	97.14	24274	
Labelled English dairy salt.....	0.35	0.00	1.57	0.18	0.00	97.90	24275	
In bulk; Liverpool fine salt; table or dairy use.	0.43	0.00	1.77	0.30	0.00	97.50	24276	
Labelled Heckers' opal table salt; in moisture proof paraffine bag, especially for ships and seaside use.	0.48	0.68	1.63	0.16	0.47	96.58	24277	
.....	0.24	0.00	0.64	0.59	0.53	98.00	714	
.....	0.48	0.28	1.70	0.30	0.49	96.75	715	
.....	0.20	0.00	1.02	0.24	0.00	98.54	717	
.....	0.32	0.00	1.84	1.00	0.00	96.84	719	
.....	0.44	0.00	1.46	0.32	0.00	97.78	721	
.....	0.32	0.00	1.66	0.71	0.17	97.14	724	
.....	0.32	0.00	1.26	0.48	0.24	97.70	727	
.....	0.30	0.00	1.84	0.76	0.17	96.93	73	

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RESULTS of Examining 87 Samples

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1906.			<i>District of St. Hyacinthe— J. C. Rouleau, Inspector.</i>		Cts.	
Aug. 20	Table Salt.....	468	Paul Landry, Sorel, Que.	1 bag.	5	The Canadian Salt Co., Windsor, Ont.
" 21	Dairy Salt.....	469	F. O. Lamarche, Berthier-ville, Que.	1½ lb.	.....	The Dominion Salt Agency, London, Ont.
" 21	Table Salt.....	470	Dlle. A. Racette, L'Epiphanie, Que.	1 bag.	5	The Canadian Salt Co., Windsor, Ont.
" 21	Table Salt, 'Franklin'	471	C. Barette, Joliette, Que.	2 lbs.	.....	Verret, Stewart & Co., Montreal.
" 21	Dairy Salt.....	472	L. A. Chartier, Joliette, Que.	2 lbs.	.....	The Canadian Salt Co., Windsor, Ont.
" 22	Table Salt, 'Snow Flake.'	473	Bureau et Cie., Shawenegan Falls, Que.	1 box.	20	The Snow Flake Salt Co., New York.
" 24	Dairy Salt.....	474	W. Martel et Cie., Three Rivers, Que.	1 bag.	20	The Canadian Salt Co., Windsor, Ont.
" 25	Table Salt.....	475	J. B. St. Pierre, St. Hyacinthe, Que.	1 "	5	E. Benoit, St. Hyacinthe.
			<i>District of Montreal— J. J. Costigan, Inspector.</i>			
Aug. 28	Table Salt.....	31516	H. F. Barre, 4818 St. Catherine, Maisonneuve, Que.	3 bags	15	Canadian Salt Co., Windsor Ont.
" 28	Dairy Salt.....	31517	Joseph Dubois, 554 Notre Dame, Maisonneuve, Que.	3 lbs.	5	Hudon et Orsali, Montreal.
" 31	Salt.....	31518	Henry Russell, 2663 St. Catherine, Montreal.	2 lbs.	4	Hudon, Hebert et Cie., Montreal.
" 31	".....	31519	English Provision Co., 681 St. Catherine, Montreal.	2 lbs.	2	Not known.....
" 31	".....	31520	Antoine St. Denis, St. Anne de Bellevue, Que.	1 bag.	5	Canadian Salt Co. Windsor, Ont.
Sept. 6	Dairy Salt.....	31521	W. P. Brennan, St. Therèse de Blainville, Que.	3 lbs.	3	Verret, Stewart & Co., Montreal.
" 6	".....	31522	H. J. Giles & Bro., Lachute, Que.	3 "	15	Canadian Salt Co., Windsor, Ont.
" 11	".....	31523	McRae Bros., Richmond, Que.	3 "	15	" "
" 11	Coarse Salt.....	31524	J. Brown, Huntingdon, Que.	3 "	5	Not known.
" 11	Dairy Salt.....	31525	E. C. McCoy, Huntingdon, Que.	3 "	5	"
			<i>District of Ottawa—A. E. Sanderson, Inspector.</i>			
Sept. 10	Table Salt.....	29364	Alex. Larose, 128 Queen St., west, Ottawa.	1 bag.	10	Canadian Salt Co., Ltd., Windsor, Ont.
" 11	".....	29374	F. & J. Castle, wholesale, Queen St., Ottawa.	1 "	10	" " ..
" 11	".....	29375	S. Daniels, O'Connor St., Ottawa.	1 "	10	" " ..
" 11	Dairy Salt.....	29376	" " "	1 gall.	10	Bate & Sons, Ottawa.....
" 11	Table Salt.....	29377	C. B. McLean, Bank St., Ottawa.	1 bag.	10	Canadian Salt Co., Ltd., Windsor, Ont.
" 11	".....	29378	Geo. H. Hopper, Bank St., Ottawa.	1 "	10	" " ..

SESSIONAL PAPER No. 14
of Common Salt—*Continued.*

Inspector's Report.	RESULTS OF ANALYSIS.						Number of Sample.	Remarks by the Analyst.
	Moisture.	Residue Insoluble in Water.	Calcium Sulphate.	Calcium Chloride.	Magnesium Chloride.	Sodium Chloride; by difference.		
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
Included in the Department sample...	0.32	0.00	0.78	0.63	0.00	98.27	468	
Taken out of a 200-lb. bag.....	0.22	0.00	0.81	0.81	0.00	98.16	469	
Same as No. 468.....	0.17	0.00	0.81	0.39	0.17	98.46	470	
.....	0.54	0.00	0.40	0.42	0.00	98.64	471	
Out of a 300-lb. barrel; factory filled	0.30	0.00	0.95	0.94	0.00	97.81	472	
.....	0.48	0.60	0.36	0.95	0.70	96.91	473	
.....	0.20	0.00	1.29	0.46	0.00	98.05	474	
.....	0.24	0.00	1.22	0.78	0.02	97.64	475	
Windsor table salt.	0.78	0.00	1.19	0.78	0.00	97.25	31516	
.....	0.64	0.68	1.15	0.85	0.00	96.68	31517	
Dairy salt.....	4.10	0.15	1.53	0.26	0.71	93.25	31518	
"	4.95	0.00	1.53	0.94	0.00	92.58	31519	
Table salt.	0.25	0.00	1.36	0.60	0.00	97.79	31520	
Put up in 50-lb. sacks. Stamped factory filled; Franklin, Liverpool.	0.40	1.15	1.63	0.46	0.00	97.36	31521	
Put up in 50-lb. sacks.....	0.18	0.00	1.14	0.46	0.00	98.22	31522	
From 20-lb. bag.	0.20	0.00	1.02	0.41	0.11	98.26	31523	
.....	1.20	0.38	1.14	0.10	0.02	97.16	31524	
Factory filled; Liverpool	0.30	0.00	1.73	0.69	0.00	97.28	31525	
Labelled purest and best Windsor table salt.	0.16	0.00	1.22	0.91	0.18	97.53	29364	
" ..	0.32	0.00	1.16	0.32	0.23	97.97	29374	
" ..	0.32	0.00	1.02	0.34	0.14	98.18	29375	
.....	0.31	0.30	1.68	0.50	0.00	97.21	29376	
Labelled purest and best Windsor table salt.	0.22	0.00	1.19	0.82	0.20	97.57	29377	
" ..	0.20	0.00	1.43	0.18	0.00	98.19	29378	

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RESULTS of Examining 87 Samples

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Price.	
1906.			<i>District of Ottawa—Con.</i>		Cts.	
Sept. 11	Table Salt.....	29379	A. J. Warnock, Bank St., Ottawa.	1 lb.	10	A. J. Warnock, Bank St., Ottawa.
" 11	Dairy Salt.....	29380	P. D. Herbert, Bank St., Ottawa.	3 lbs.	10	Bate & Sons, Ottawa.....
			<i>District of Kingston—J. Hogan, Inspector.</i>			
Aug. 21	Table Salt.....	29484	C. S. Litton, Alfred St., Kingston.	1 bag	5	Canadian Salt Co., Ltd., Windsor, Ont.
" 21	"	29487	W. J. Nesbitt, Johnston St., Kingston.	1 "	5	" " ..
" 21	"	29492	H. A. Smith, Brock St., Kingston.	1 "	5	" " ..
" 21	"	29496	John Gilbert, Gore St., Kingston.	1 "	5	" " ..
" 21	"	29497	F. Clow, Earl St., Kingston	1 "	5	" " ..
" 21	"	29498	R. Glover " " "	1 "	5	" " ..
" 21	"	29499	L. Murphy, King St., Kingston.	1 "	5	" " ..
" 21	"	29500	P. Wilmot, King St., Kingston.	1 "	5	" " ..
			<i>District of Toronto—T. Kidd, Acting Inspector.</i>			
Sept. 4	Table Salt.....	30174	Abbott & Hogart, 474 King St., East, Toronto.	1 bag.	5	Canadian Salt Co., Ltd., Windsor, Ont.
" 4	Salt	30176	J. F. Morrish, 237 Yonge St., Toronto.	2 bot.	5	Toronto Salt Works, Chas. Cooper, Manager.
" 5	"	30178	Wilber Eddy, 365½ Yonge St., Toronto.	1 lb.	10	Toronto Salt Works, Toronto.
" 6	Fine Salt.....	30184	Kelley Bros., 90 Queen St., Toronto.	1 tin.	10	James Lumbers, wholesale, Toronto.
" 6	Salt	30186	H. Wellstead, 185 King St., Toronto.	2 lbs.	2	Dominion Salt Agency, London, Ont., C. R. Cooper, Manager.
" 6	Crystal Salt	30188	Michie & Co., 7 King St., West, Toronto.	2 "	10	Diamond Salt Co., St. Clair, Michigan.
" 6	Acme Salt	30189	" " "	3 "	10	Toronto Salt Works, 128 Adelaide St., East, Toronto.
" 7	Table Salt.	30192	George Ratcliff, 864 Yonge St., Toronto.	5 "	10	Diamond Crystal Salt Co..
" 7	"	30193	J. A. Johnston, 775 Yonge St., Toronto.	3 "	10	Leroy, New York.....
" 7	Acme Salt	30194	R. Higgins & Son, 802 and 804 Yonge St., Toronto.	3 "	10	Acme Salt Co., 128 Adelaide St., Toronto.
			<i>District of London—T. Kidd, Inspector.</i>			
Aug. 24	Table Salt.....	30153	Canadian Salt Co., Windsor, Ont.	3 lbs.	5	Vendors.....
" 24	Dairy Salt.....	30154	" " "	3 "	5	"
" 24	Packer's Salt	30155	" " "	3 "	5	"

SESSIONAL PAPER No. 14
of Common Salt—*Continued*.

Inspector's Report.	RESULTS OF ANALYSIS.						Number of Sample.	Remarks by the Analyst.
	Moisture.	Residue In-soluble in Water.	Calcium Sulphate.	Calcium Chloride.	Magnesium Chloride.	Sodium Chloride; by difference.		
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
Labelled purest and best Windsor table salt.	0.40	0.00	1.16	0.00	0.36	98.08	29379	
.....	0.48	0.34	1.53	0.10	0.07	97.48	29380	
.....	0.20	0.00	0.85	0.10	0.00	98.85	29484	
.....	0.22	0.00	0.81	0.39	0.00	98.58	29487	
.....	0.19	0.00	1.08	0.51	0.00	98.22	29492	
.....	0.36	0.00	0.61	0.10	0.00	98.93	29496	
.....	0.24	0.00	0.91	0.45	0.00	98.40	29497	
.....	0.26	0.00	1.46	0.44	0.00	97.84	29498	
.....	0.14	0.00	0.68	0.32	0.00	98.86	29499	
.....	0.10	0.00	0.61	0.54	0.00	98.75	29500	
.....	0.16	0.00	0.88	0.71	0.54	97.71	30174	
Said to be made in Windsor; called Windsor salt.	0.24	0.00	1.22	0.51	0.37	97.66	30176	
.....	1.36	0.00	0.61	0.50	0.00	97.53	30178	
Called Alvena salt; made by W. H. Flett, Liverpool, Eng.	0.60	0.00	1.26	0.08	0.28	97.78	30184	
Made in Sarnia, Ont.	0.22	1.51	1.56	0.16	0.08	96.47	30186	
.....	0.06	1.70	0.80	0.21	0.00	97.23	30188	
A fine table salt; called Acme salt....	0.44	1.52	1.08	0.75	0.18	96.03	30189	Insoluble residue starch.
.....	0.18	1.52	0.85	0.74	0.16	96.55	30192	
Branded pure salt; called Leroy brand; made in Leroy, N.Y.	0.50	1.05	1.40	0.10	0.07	96.88	30193	Starch in insoluble residue.
Branded pure and will not harden	0.50	1.54	1.50	0.0	0.00	96.46	30194	Insoluble residue is starch.
.....	2.20	0.00	1.36	0.88	0.00	95.56	30153	
.....	0.40	0.00	0.54	0.59	0.00	98.47	30154	
.....	0.78	0.00	1.25	0.65	0.00	97.32	30155	

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RESULTS of Examining 87 Samples

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1906.			<i>District of London—Con.</i>		Cts.	
" 25	Dairy Salt.....	30162	George A. Young, Chat-ham, Ont.	1 jar.	12	Western Salt Co., Moore-town, Ont.
" 25	"	30163	Edward O'Flaherty, Strat-ford, Ont.	3 lbs.	5	Dominion Salt Co., Lon-don, Ont.
" 27	Coarse Salt.....	30165	Western Canada Flour Mills Co., Goderich, Ont.	2 "	5	Vendors.....
" 27	Common Salt.....	30166	J. W. Irwin, Clinton, Ont.	2 "	5	Richard Ransford, Clinton, Ont.
" 28	Medium Fine Salt...	30169	W. E. Kerslake, flour and feed merchant, Seaforth, Ont.	2 "	5	Dominion Salt Co. Agency, London, Ont.
			<i>District of Manitoba—W. M. Conklin, Inspector.</i>			
Oct. 17	Salt, Cerebos.....	25799	K. McKenzie & Co., Win-nipeg.	1 lb.	10	Cerebos, Ltd., London, Eng.
" 17	Salt.....	25800	Campbell Bros. & Wilson, Winnipeg.	3 "	.....	The Canadian Salt Co., Windsor, Ont.
" 17	Dairy Salt.....	25902	J. R. Cole, St. Boniface...	2½ "	.....	" "
" 17	Salt.....	25901	Hicks Bros., Winnipeg...	3 "	.....	" "
" 17	Dairy Salt.....	25903	T. Pelletier, St. Boniface.	2½ "	.....	Port Huron Salt Co., Port Huron, Mich.
" 17	"	25904	J. L. Collin, St. Boniface.	2½ "	.....	The Canadian Salt Co., Windsor, Ont.
			<i>District of Calgary—W. Fletcher Inspector.</i>			
Sept. 12	Table Salt.....	28688	G. F. & J. Galt, wholesale, Calgary.	3 sa'ks	15	Canadian Salt Co., Wind-sor, Ont.
" 12	"	28689	Codville, Smith Co., wholesale, Calgary.	3 "	15	Western Salt Co., Moore-town, Ont.
" 12	"	28690	Campbell, Wilson & Horne, wholesale, Calgary.	3 "	15	Canadian Salt Co., Wind-sor, Ont.
" 12	"	28691	A. Newham, retail, Cal-gary.	3 "	30	" "
			<i>District of British Columbia—E. B. Parkinson, In-spector.</i>			
Aug. 29	Table Salt.....	28175	Kelly, Douglas & Co., Ltd., wholesale, Vancouver, B.C.	3 sa'ks	5	Worcester Salt Co., New York, U.S.

SESSIONAL PAPER No. 14
of Common Salt—Continued.

Inspector's Report.	RESULTS OF ANALYSIS.						Number of Sample.	Remarks by the Analyst.
	Moisture.	Residue Insoluble in Water.	Calcium Sulphate.	Calcium Chloride.	Magnesium Chloride.	Sodium Chloride; by difference.		
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
Called extra salt and put up in glass bottles.	0·20	1·90	0·91	0·84	0·00	96·15	30162	
Manufactured by Dominion Salt Co..	1·60	0·00	1·44	0·92	0·00	96·04	30163	
Manufactured by vendors.	4·64	0·00	1·52	0·84	0·00	93·00	30165	
" vendor	1·44	0·31	1·22	0·23	0·04	96·76	30166	
Made in Stapleton, near Clinton, Ont.	1·70	0·19	1·33	0·10	0·04	96·64	30169	
.....	0·52	6·40	0·14	0·00	0·00	91·50	25799	The chloride of sodium was estimated directly in this sample. The insoluble is mostly alumina and phosphate. There is an excess of sulphuric acid which is no doubt combined with alumina.
.....	0·12	0·00	0·71	0·49	0·00	98·68	25800	
.....	0·08	0·00	1·02	0·24	0·00	98·66	25902	
.....	0·64	0·10	1·93	0·33	0·00	97·00	25901	
.....	0·80	0·00	1·66	0·23	0·00	97·31	25903	
.....	0·30	0·00	1·08	0·19	0·00	98·43	25904	
.....	0·20	0·00	1·22	0·79	0·22	97·57	28688	
.....	0·28	0·00	0·81	0·13	0·43	98·35	28689	
.....	0·24	0·00	1·50	0·16	0·25	97·85	28690	
.....	0·18	0·00	1·29	0·74	0·12	97·67	28691	
Worcester salt is made in such a way that it is impossible for it to be unclean or impure. While, best of all, it can be sold to families at about the same price as any other, and is stronger than other kinds. It is really most economical.	0·44	0·00	1·88	0·76	0·16	96·76	28175	

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RESULTS of Examining 87 Samples

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1906.			<i>District of British Columbia</i> —Con.		Cts.	
Aug. 29	Dairy Salt	28178	The Hudson Bay Co., wholesale merchants, Vancouver, B.C.	3 lbs.	5	W. A. Anderson, Agent, Vancouver, B.C.
" 29	"	28179	E. W. Leeson Co., whole- sale grocers, Vancouver, B.C.	2 "	10	Union Pacific Salt Co., San Francisco, Cal.
" 30	Table Salt	28182	The London Grocery, re- tail, Granville St., Vancouver, B.C.	3 "	10	The Canadian Salt Co., Windsor, Ont.
" 30	"	28184	J. F. May, retail, Pender St., Vancouver, B.C.	1 tin.	20	Cerebos, Ltd., Newcastle- on-Tyne and London.

SESSIONAL PAPER No. 14
of Common Salt—*Concluded.*

Inspector's Report.	RESULTS OF ANALYSIS.						Number of Sample.	Remarks by the Analyst.
	Moisture.	Residue In-soluble in Water.	Calcium Sulphate.	Calcium Chloride.	Magnesium Chloride.	Sodium Chloride; by difference.		
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
Australian dairy salt; did not know manufacturer. No brand or mark on sacks.	0·28	0·38	1·03	0·39	0·02	97·90	28178	
Union Pacific Salt Co., 'Eagle Brand.' Guaranteed dairy salt.	0·14	0·00	0·47	0·41	0·00	98·98	28179	
'Windsor Brand.' This salt consists of purely sifted natural crystals, and is infinitely superior to the ground salt heretofore sold. It is absolutely pure and will not cake like other salt in damp weather.	0·32	0·00	1·63	0·02	0·00	98·03	28182	
'Cerebos salt' brand contains among other ingredients, mixed phosphates, constituting the food strength of bran (usually thrown away), forming the substance of bone, brain and nerve.	0·80	*5·82	0·96	0·00	0·00	92·20	28184	Total 99·78. This residue contains phosphate and *5·82 alumina. Na Cl. was determined directly in this sample.

APPENDIX E.

BULLETIN No. 129—TOMATO CATSUP.

OTTAWA, December 15, 1906.

W. J. GERALD, Esq., Deputy Minister of Inland Revenue.

SIR,—I beg to submit the following report regarding the collection of samples of tomato catsup which was authorized by you in August last. The following list gives the number of samples and where collected :—

Inspection District.	No. of Samples.
Nova Scotia	3
Prince Edward Island.....	2
New Brunswick.....	3
Quebec	4
St. Hyacinthe.	4
Montreal.....	6
Ottawa	5
Kingston	4
Toronto.....	5
London	4
Manitoba	4
Calgary.....	2
British Columbia.....	3

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All the details concerning these samples and their examination in this laboratory are given in the tabular statement appended to this report, in which I have also incorporated my remarks regarding the results of the analyses. I have inclined to the opinion that those samples, in the manufacture of which a dye has been used, are 'adulterated according to the Act.' This judgment would not be based upon the injurious nature of the dye, but because its use is prohibited by the Adulteration Act. Section 1 (e) (8) of the latter provides that 'food shall be deemed to be adulterated within the meaning of this Act, if it is so coloured or coated or polished or powdered that damage is concealed, or if it is made to appear better or of greater value than it really is.' According to information obtained from manufacturers, the use of a dye is unnecessary when the catsup is made from fresh tomatoes. It is when the fruit is 'out of season' and the pulp has to be kept in stock for a considerable time that the colour suffers and the use of a dye becomes necessary. In such cases it might be reasonably inferred that they have been coloured to conceal damage, or that the dye has been used to make the article appear of greater value than it really is, and consequently that the word 'adulterated' should be applied. Nevertheless, not being willing to take the responsibility of making such inferences, I have inserted the remark, 'adulteration doubtful.' Twenty-three out of the forty-nine samples were found to be dyed and consequently thus 'adulterated.'

Some of the samples referred to are not only dyed but contain preservatives. In nineteen other samples which contained no foreign colouring matter, small quantities of preservatives were also found. Granting that the latter as used are not injurious to health, it can of course be maintained that they are required for the production of the catsup 'in a state fit for consumption.' (See Adulteration Act 2 (g) (1). But even in that case the law requires that they should be 'distinctly labelled as a mixture.' Since this has not been done, except in one case, No. 26892, Montreal, I have stated the opinion in the tabulated statement that eighteen of the samples referred to are 'adulterated,' giving the reason. The remaining seven samples in which foreign colouring matter and preservatives were not found, together with No. 26892 above mentioned, I have characterised as unadulterated. The classification therefore stands as follows :—

Unadulterated	8
Not marked 'mixture'	18
Adulteration doubtful.....	23

Total..... 49

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From the tabulated statement it will be seen that these samples vary very considerably in the amount of solids they contain, which must certainly affect their value as condiments. This percentage varies from 7.44 to 29.04, and indicates great differences in the quantities of materials used to make a certain amount of product. There are also variations as regards the quality of the solids, which are shewn in the following table as the results of examining eighteen of the samples, taken almost at random, and subjected to treatment in crysotile fibre:—

Number of sample.	Total solids.	Water.	Solids soluble in alcohol.	Solids soluble in water after alcohol.	Insoluble residue.	Percentage of insoluble residue to total solids.	Nitrogen in alcohol extract.
	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.
28322	22.80	77.20	16.32	5.68	0.80	3.51	undet.
24271	17.26	82.74	13.36	2.72	1.18	6.84	0.22
732	11.50	88.50	6.84	2.16	2.50	21.74	0.20
479	8.10	91.90	4.60	1.72	1.78	21.97	0.19
26892	17.90	82.10	12.50	4.70	0.70	3.91	0.93
29363	26.44	73.56	17.12	8.68	0.64	2.42	0.74
29371	25.76	74.24	21.00	3.16	1.60	6.21	0.12
29372	16.52	83.48	11.36	3.50	1.66	10.06	0.14
32305	13.20	86.80	9.26	2.50	1.44	11.06	0.93
29495	20.26	79.74	15.60	4.00	0.66	3.25	undet.
30160	23.34	76.66	17.44	4.60	1.30	5.57	0.20
25921	10.08	89.92	6.56	1.74	1.78	17.66	0.89
25922	15.74	84.26	10.86	3.78	1.10	6.99	0.94
25923	9.92	90.08	3.88	3.00	3.04	30.64	0.94
25924	20.70	79.30	16.40	3.08	1.22	5.89	0.85
28696	15.80	84.20	10.70	4.54	1.02	6.45	0.56
28697	21.40	78.60	15.00	5.76	0.60	3.08	0.64
28176	17.30	82.70	10.56	6.20	0.54	3.12	undet.

The remarkable feature brought out by these tests is the large amounts of substances in the total solids which are soluble in alcohol and water. In the preparation of tomato ketchup a large amount of the vegetable fibre which the original raw material contains seems to be rendered soluble. In twelve out of eighteen samples examined the amount of total solids in an insoluble condition does not exceed 7 per cent. In four out of the remaining six samples the insoluble varies from 17.66 to 30.64 per cent. Whether these differences have any particular meaning is a question which may well be reserved for future investigation.

Meanwhile the results of certain experiments for making 'catsup' from other vegetables may here be put on record. In treating these the following process was adopted, which is taken from Mrs. Lincoln's Boston Cook Book:—'Boil one bushel of ripe tomatoes, skins and all, and when soft strain through a colander to remove the skins only. Mix one cup of salt, two pounds of brown sugar, half an ounce of cayenne pepper, three ounces each of ground allspice, mace and celery seed, two ounces of ground cinnamon and stir into the tomato. Add two quarts of best cider vinegar, and when thoroughly mixed strain through a sieve. Pour all that runs through into a large kettle and boil slowly till reduced one half. 'Put into small bottles and keep in a cool dark place.' Catsups from apple, turnip and pumpkin pulp were made by following this recipe, and the products gave the following results when tested in the same manner as the above mentioned eighteen samples:—

	Total solids.	Water.	Substances soluble in alcohol.	Soluble in water after alcohol.	Insoluble residue.	Percentage of insoluble residue in total solids.	Nitrogen in alcohol extract.
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Apple.....	12.40	87.60	9.66	1.92	0.82	6.61	0.87
Turnip.....	17.42	82.58	12.80	2.30	2.32	13.31	1.02
Pumpkin.....	12.80	87.20	9.30	1.78	1.72	13.42	0.93

In conclusion I have to report that all the results herein described have been obtained under my directions by Mr. A. Lemoine, assistant analyst. Recommending the publication of this report, I have the honour to be, sir, your obedient servant,

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RESULTS OF EXAMINING 49

DISTRICT OF NOVA SCOTIA—

Date of Collection	Nature of Sample	Number of Sample	Name and Address of Vendor	Cost.		Name and Address of Manufacturer or Furnisher
				Quantity.	Value.	
1906.					\$ c.	
Aug. 28..	Tomato catsup..	27479	W. E. Crowe & Co., Halifax	3 bots..	90	Aylmer Canning Co., Aylmer, Ont.
" 30..	Homemade " ..	27483	Lovitt & Lovitt, Yarmouth, N.S.	3 " ..	0 75	T. A. Snider Preserve Co., Cincinnati, Ohio, U.S.A.
" 31..	Tomato catsup..	27485	Wm. Law & Co., Yarmouth	3 " ..	0 38	VanCamp Packing Co., Indianapolis, U.S.

DISTRICT OF PRINCE EDWARD

Aug. 23..	Tomato catsup..	28322	Jenkins & Son, Charlottetown.	3 bots..	0 45	Grantham Preserve Works, St. Kitts.
" 23..	" " ..	28323	Stewart & Son, Charlottetown.	3 " ..	0 60	Pure Gold Manufacturing Co., Toronto.

DISTRICT OF NEW BRUNSWICK—

Aug. 23..	Tomato ketchup.	24270	Dearborn & Co., 95 Prince William St., St. John, N.B.	3 bots..	0 75	Aylmer Canning Co., Aylmer, Ont.
" 23..	" " ..	24271	Vanwart Bros., cor. Duke and Charlotte Sts., St. John, N.B.	3 " ..	1 05	Curtice Bros. Co., Rochester, N.Y., U.S.A.
" 23..	" " ..	24272	William Baxter, cor. Leinster and Carmarthen Sts., St. John, N.B.	3 " ..	0 75	Flynn Bros., Garden City Canning Co., St. Catharines, Ont.

DISTRICT OF QUEBEC—

Sept. 10..	Tomato catsup..	726	Syndicat de Fraserville, Fraserville, Que.	3 bots ..	0 60	Not known.....
" 11..	" " ..	728	The Dixon Café, Rimouski, Que.	3 " ..	0 45	Hudon, Hebert et Cie, Montreal.
" 14..	" " ..	731	L. P. Demers, Que.....	3 " ..	0 30	J. B. Renaud et Cie, Que.
" 14..	" " ..	732	Leandre Faucher, Quebec..	3 " ..	0 45	Quebec Preserving Co., Q.

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SAMPLES OF TOMATO CATSUP.

R. J. WAUGH, INSPECTOR.

Inspector's Report.	RESULTS OF ANALYSIS.							Remarks by the Chief Analyst.
	Total Solids.	Total Ash.	Acidity stated as Acetic Acid.	Coal Tar Dyes.	Preservatives.			
					Salicylic Acid.	Benzoic Acid.	Sulphurous Acid.	
	p. c.	p. c.	p. c.					
Sold as Canada First brand	25.90	3.28	1.20	Doubt- ful.	None ..	Present.	Present.	Not marked as a 'mix- ture,' and therefore adulterated.
The vendors are wholesale dealers.	22.40	3.70	1.08	None ..	" ..	" ..	None ..	" ..
" " "	25.30	2.50	1.44	Present.	" ..	" ..	" ..	Adulteration doubt- ful.

ISLAND—T. MOORE, INSPECTOR.

'Puritan' brand	27.42	6.96	1.20	Doubtful.	None ..	None ..	Trace.	Unadulterated.
.....	13.72	2.16	0.72	None ..	" ..	Present.	None ..	Not marked as a 'mixture,' and therefore adulterated.

J. C. FERGUSON, INSPECTOR.

Labelled 'Long Island Ketchup.' Bottled by Dearborn & Co., St. John, N.B.	23.34	3.90	1.44	None ..	None ..	Present.	Present.	Not labelled 'mixture,' and therefore adulterated.
Labelled Curtice Bros. Blue Label; guaranteed free from artificial colour; contains $\frac{1}{16}$ of 1 p.c. benzoate soda.	17.72	3.62	0.90	" ..	" ..	" ..	" ..	" "
Labelled Flinn Bros. Tomato Ketchup, Garden City Canning Co., St. Catharines, Ont.	18.56	3.62	0.90	" ..	" ..	" ..	None ..	" "

C. E. ROY, INSPECTOR.

Labelled 'Puritan Brand'; Grantham Preserve Works, St. Kitts.	15.28	7.66	1.20	Doubtful...	None ..	Present.	Present.	Not labelled 'mixture,' and therefore adulterated.
" " "	23.60	3.26	1.20	None ..	" ..	" ..	" ..	" "
Labelled 'Canada First'; Aylmer Canning Co.	21.68	3.34	0.90	" ..	" ..	" ..	" ..	" "
Labelled 'Favorite Hot Stuff.'	11.30	3.26	1.20	Present.	" ..	" ..	None ..	Adulteration doubtful.

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RESULTS OF EXAMINING 49

DISTRICT OF ST. HYACINTHE—

Date of Collection	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1906.					\$ c.	
Aug. 21..	Tomato catsup..	476	J. O. Daviautt, Berthier-ville, Que.	3 bots..	0 45	T. A. Lyttle Co., Ltd., Toronto, Ont.
" 21..	" "Canada First."	477	L. Provost, L'Epiphanie, Que.	3 " ..	0 39	Aylmer Canning Co., Aylmer, Ont.
" 22..	Tomato catsup..	478	P. N. Chailleg, Shawenegan Falls, Que.	3 " ..	0 30	Not known.
" 23..	" ketchup, 'Tiger Brand.'	479	Grenier et Paquin, Grand Mère, Que.	3 " ..	0 30	Jos. Lamoureux, Montreal, Que.

DISTRICT OF MONTREAL—

Aug. 28..	Tomato catsup..	31511	J. A. Perreault & Co., 40 Plessis St., Montreal.	3 bots..	0 15	Vendors.....
" 28..	" ketchup.	31512	A. A. Lapierre, 773 Notre Dame East, Montreal.	3 " ..	0 25	"
" 28..	" catsup..	31513	Joseph Dubois, 554 Notre Dame, Maisonneuve, Que.	3 " ..	0 30	W. Lorain, Labord & Plouffe, Que.
Sept. 1..	" " ..	31514	Antoine St. Denis, Ste. Anne de Bellevue, Que.	3 " ..	0 30	Aylmer Canning Co., Aylmer, Ont.
" 11..	" ketchup.	31515	McRae Bros., Richmond, Que.	3 " ..	0 60	Lyon Silverman, Montreal
Nov. 22..	" catsup..	26892	St. Lewis Preserving Co., Colonial Ave., Montreal.	3 " ..	0 25	.....

DISTRICT OF OTTAWA—

Sept. 10..	Tomato catsup..	29363	Alex. Larose, 128 Queen St. West, Ottawa.	3 bots..	0 45	Aylmer Canning Co., Aylmer, Ont.
" 10..	Catsup	29371	Kennedy & Co., Wellington St., Ottawa.	3 " ..	0 60	Pure Gold Co., Toronto, Ont.
" 10..	"	29372	" " " ..	3 " ..	0 60	" " ..
" 10..	Tomato catsup..	29373	" " " ..	3 " ..	0 75	T. A. Lyttle & Co., Toronto, Ont.
Nov. 27..	" " ..	32305	D. J. McCullough, 231 Kent St., Ottawa.	2 " ..	0 20	Canada Preserving Co., Ltd., Hamilton, Ont.

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SAMPLES OF TOMATO CATSUP—*Continued.*

J. C. ROULEAU, INSPECTOR.

Inspector's Report.	RESULTS OF ANALYSIS.							Remarks by the Chief Analyst.
	Total Solids.	Total Ash.	Acidity stated as Acetic Acid.	Coal Tar Dyes.	Preservatives.			
					Salicylic Acid.	Benzoic Acid.	Sulphurous Acid.	
	p. c.	p. c.	p. c.					
Labelled 'Sterling Brand.'	18.04	2.42	1.20	Present.	None ..	Present.	Present.	Adulteration doubtful.
Prepared from fresh ripe tomatoes; delightfully blended with spices.	26.16	2.98	1.20	Doubtful.	" ..	Doubtful.	None ..	Unadulterated.
Label does not mention name of maker.	9.12	2.62	1.32	Present.	" ..	None ..	" ..	Adulteration doubtful.
Put up in bottles that had been used for cocoa mariani of Paris. Manufacturer's name not marked on label.	8.62	2.58	0.96	" ..	" ..	" ..	" ..	" ..

J. J. COSTIGAN, INSPECTOR.

Taken from stock at factory	7.44	3.40	0.90	Present.	Present.	None ..	None ..	Adulteration doubtful.
Taken from stock at factory; labelled 'Celebrated Club Brand.'	10.90	2.70	1.32	" ..	None ..	" ..	" ..	" "
Bears a certificate by Prof. J. E. Morrison that samples have been found pure, free from all injurious colouring matter and antiseptic.	11.34	3.10	1.02	" ..	" ..	Present.	" ..	" "
'Canada First' brand.....	21.80	3.14	1.20	None ..	" ..	" ..	" ..	Not marked as a 'mixture,' and therefore adulterated.
1906 stock; labelled 'New Process.'	16.88	1.84	0.60	Present.	" ..	" ..	" ..	Adulteration doubtful.
No colouring; wholesale price, 90c. per doz.; marked 'Compound.'	17.80	2.30	0.72	None ..	Present.	None ..	" ..	Unadulterated; admixture being declared.

A. E. SANDERSON, INSPECTOR.

Labelled 'Canada First' brand; prepared from fresh ripe tomatoes; last year's make.	26.44 23.76	2.92 2.30	0.84	None ..	None ..	Present.	None ..	Not labelled 'mixture,' and therefore adulterated.
Labelled 'Pure Gold Sweet Catsup.'	8.56	2.58	0.60	Present.	" ..	" ..	" ..	Adulteration doubtful.
Labelled 'Pure Gold Hot Stuff.'	17.46	2.10	0.96	None ..	" ..	" ..	" ..	Not marked 'mixture,' and therefore adulterated.
Labelled 'Canada Brand.'	20.90	2.82	0.90	Present.	" ..	None ..	Present.	Adulteration doubtful.
Labelled 'Graham's Lilly Brand Tomato Catsup.' Genuine homemade; absolutely pure. Trade mark registered.	18.02	3.12	0.66	" ..	" ..	Doubtful.	None ..	" "

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RESULTS OF EXAMINING 49

DISTRICT OF KINGSTON—

Date of Collection	Nature of Sample	Number of Sample	Name and Address of Vendor	Cost.		Name and Address of Manufacturer or Furnisher
				Quantity.	Value.	
1906.					\$ c.	
Aug. 21..	Catsup	29483	C. S. Litton, Alfred St., Kingston, Ont.	3 bots..	0 45	H. J. Heinz, Pittsburg, Pa.
" 21..	Tomato catsup..	29490	F. Ostler, Johnston St., Kingston, Ont.	3 " ..	0 30	The T. A. Lyttle Co., Toronto, Ont.
" 21..	" " ..	29491	H. A. Smith, Brock, St., Kingston, Ont.	3 " ..	0 30	Aylmer Canning Co., Aylmer, Ont.
" 21..	" ketchup.	29495	F. A. Allan, Alfred St., Kingston, Ont.	3 " ..	0 45	Standard Canning Co., Hamilton, Ont.

DISTRICT OF TORONTO—

Sept. 4...	Tomato catsup..	30171	J. Butcher, cor. Queen and John Sts., Toronto.	3 bots..	0 45	Oshawa Canning Co., Oshawa, Ont.
" 4...	" " ..	30173	W. R. Black, 360 Queen St., Toronto.	3 cans..	0 30	Bought from Eby, Blain & Co., Toronto.
" 4...	" " ..	30173	Wm. Davies & Co., 418 King St. East, Toronto.	3 bots..	0 30	Vendors
" 5...	" " ..	30179	T. Eaton & Co., Yonge St., Toronto.	3 tins..	0 15	Essex Canning and Preserving Co., Ltd.
" 5...	" " ..	30181	R. Simpson & Co., Yonge St., Toronto.	3 bots..	0 30	Aylmer Canning Co., Aylmer, Ont.

DISTRICT OF LONDON—

Aug. 24..	Tomato catsup..	30152	George A. Nairen, Windsor, Ont.	3 bots..	0 30	Somerville & Co., Hamilton, Ont.
" 25..	" " ..	30160	John McCoville & Son, Chatham, Ont.	3 " ..	0 30	Aylmer Canning Co., Aylmer, Ont.
" 25..	" ketchup.	30164	Edward O'Flaherty, Stratford, Ont.	3 " ..	0 30	A. F. McLaurin Co., Toronto, Ont., agents for Canada.
" 27..	" catsup..	30167	J. W. Irwin, Clinton, Ont.	3 " ..	0 30	John Slone, wholesale grocer, Toronto, Ont.

* DISTRICT OF MANITOBA—

Nov. 23 .	Tomato catsup..	25921	White Star Manufacturing Co., Winnipeg.	1 quart.	0 15	Vendors
" 23..	" " ..	25922	Blackwoods, Ltd., Winnipeg.	1 " ..	0 25	"
" 23..	" " ..	25923	The Dyson Co., Winnipeg.	1 " ..	0 15	"
" 23..	" " ..	25924	Jobin, Marrin Co., Winnipeg.	2 lbs....	0 10	Delhi Fruit and Vegetable Canning Co., Delhi, Ont.

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SAMPLES OF TOMATO CATSUP—*Continued.*

J. HOGAN, INSPECTOR.

Inspector's Report.	RESULTS OF ANALYSIS.							Remarks by the Chief Analyst.
	Total Solids.	Total Ash.	Acidity stated as Acetic Acid.	Coal Tar Dyes.	Preservatives.			
					Salicylic Acid.	Benzoic Acid.	Sulphurous Acid.	
	p.c.	p.c.	p.c.					
.....	19.40	2.80	1.20	None ..	None ..	Present.	None ..	Not marked 'mix- ture,' and therefore adulterated.
Labelled 'Canada Brand.'	16.80	2.80	1.32	Present.	" ..	Doubt- ful.	Present.	Adulteration doubt- ful.
Labelled 'Canada First.'..	23.84	3.30	0.90	None ..	" ..	" ..	Trace..	Unadulterated.
Labelled 'Old Church.'...	24.56	7.80	0.90	" ..	" ..	Present.	None ..	Not marked as a 'mix- ture,' and therefore adulterated.

T. KIDD, ACTING INSPECTOR.

'Royal Navy' brand.....	29.04	3.80	0.72	Present.	None ..	None ..	None ..	Adulteration doubt- ful.
Labelled 'Lorne brand, West Lorne Canning and Evaporating Co.'	13.34	3.56	0.78	" ..	" ..	" ..	" ..	" "
Labelled 'Davies, Toronto'	17.80	2.34	1.32	" ..	" ..	" ..	" ..	" "
Essex Brand Canning and Preserving Co.	17.80	2.44	0.42	None ..	" ..	Present.	" ..	Not labelled 'mix- ture,' and there- fore adulterated.
Marked 'Canada First'...	22.84	2.74	0.78	" ..	" ..	" ..	" ..	" "

T. KIDD, INSPECTOR.

Branded 'Champion'....	14.82	4.02	0.90	Present.	None ..	Present.	None ..	Adulteration doubt- ful.
Called 'Canada First'....	23.92	2.00	0.96	None ..	" ..	" ..	Present.	Not labelled 'mix- ture,' and there- fore adulterated.
Labelled 'Wade's Home- made; The Tip-top Ketchup Co., Cincinnati, Ohio, U.S.A.'	12.50	2.70	0.96	" ..	" ..	None ..	None ..	Unadulterated.
'Defiance' brand.....	26.70	2.20	0.78	" ..	" ..	" ..	" ..	"

W. M. CONKLIN, INSPECTOR.

.....	10.16	1.60	0.90	Present.	None ..	Doubt- ful.	None ..	Adulteration doubt- ful.
.....	15.84	2.30	1.20	None ..	" ..	Present.	" ..	Not labelled 'mix- ture,' and there- fore adulterated.
.....	9.74	2.14	1.20	Present.	Present.	None ..	" ..	Adulteration doubt- ful.
.....	20.62	1.86	1.08	None ..	None ..	" ..	" ..	Unadulterated.

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RESULTS OF EXAMINING 49

DISTRICT OF CALGARY—

Date of Collection	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1906.					\$ c.	
Sept. 12..	Tomato catsup..	28696	L. T. Newburn, whole- sale, Calgary.	3 bots..	0 45	T. A. Lyttle Co., Ltd., Toronto, Ont.
" 12..	" " ..	28697	G. F. & J. Galt, whole- sale, Calgary.	3 " ..	0 45	Taylor & Pringle, Owen Sound, Ont.

DISTRICT OF BRITISH COLUMBIA—

Aug. 29..	Tomato catsup..	28176	W. H. Malkin Co., Ltd., wholesale grocers, Van- couver, B.C.	3 bots..	0 65	Libby, McNeill & Libby, Chicago, U.S.A.
29..	" ketchup.	28181	H. Albert, Carrol St., re- tail, Vancouver, B.C.	3 " ..	0 75	Brady, Houston Packing Co., Victoria, B.C.
0..	" " ..	28183	The London Grocery, Gran- ville St., retail, Vancou- ver, B.C.	3 " ..	0 45	Standard Canning Co., Hamilton, Ont.

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SAMPLES OF TOMATO CATSUP—*Concluded.*

W. FLETCHER, INSPECTOR.

Inspector's Report.	RESULTS OF ANALYSIS.							Remark by the Chief Analyst.
	Total Solids.	Total Ash.	Acidity stated as Acetic Acid.	Coal Tar Dyes.	Preservatives.			
					Salicylic Acid.	Benzoic Acid.	Sulphurous Acid.	
	p.c.	p.c.	p.c.					
Labelled 'Sterling Brand'.	Pt. 14.86	2.70 1.56	1.20	Present.	None ..	None ..	Present.	Adulteration doubtful.
.....	Pt. 19.80	3.00 1.64	0.96	" ..	Present.	" ..	None ..	" "

E. B. PARKINSON, INSPECTOR.

Labelled 'Libby's'.. . . .	18.17 Pt.	2.50	1.20	None ..	None ..	None ..	None ..	Unadulterated.
	16.54							
'Bar Harbour' brand, finest quality catsup in the market.	26.50	3.60	0.90	Present.	" ..	Present.	" ..	Adulteration doubtful.
Labelled 'Old Church' ...	12.44	2.44	0.60	" ..	" ..	" ..	" ..	" "

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APPENDIX F.**BULLETIN No. 130—TEA, 1906.**

OTTAWA, January 8, 1907.

W. J. GERALD, Esq.,

Deputy Minister of Inland Revenue.

SIR,—In the month of July last representations were made to you regarding the artificial colouring of teas, and stating that large quantities of artificially coloured green, Japan and Ceylon teas were imported into the Canadian market by every steamer. The complaints came from Toronto, and although it was believed that such colouring or 'facing' was not a common practice, it was nevertheless thought advisable to cause a collection of tea samples to be made. This took place in August and September, 1906, when samples were collected and subjected to examination in this laboratory, the results of which, as ascertained by Mr. A. Valin, are given in the tabulated statement accompanying this report.

In considering these results it is necessary to remember that there exists an Order in Council, dated September 11, 1894, establishing the following regulation under the 19th section of the Adulteration Act as to when the tea shall be considered as adulterated :—

Tea shall be considered as adulterated which contains leaves other than those of the tea-plant ; or previously infused leaves or leaves of inferior quality to such an extent as to reduce the amount of extract or substances soluble in hot water to less than thirty per cent, or cause the proportion of ash soluble in hot water to be less than two and three quarters per cent ; or any admixture of chemicals or other deleterious substances, or such an amount of mineral matter as will cause the amount of ash to exceed eight per cent reckoned on the sample dried at 100° C.

It has not been found necessary to introduce into the statement a column giving the amount of ash calculated on the dry substance. The highest percentage of ash found in any sample is 7.20 (No. 713) which corresponds to 7.87 on the dry substance. This result disposes of the assertion that many of the teas sold in our markets are artificially coloured or 'faced' because the materials used for the purpose tend to increase the quantity of ash. Neither was any evidence of facing obtained in treating the samples with warm water. Seven of the samples (Nos. 31505, 31508, 29366, 30182, 30161, 28177 and 28180) show smaller percentages of soluble ash in the dried sample than 2.75, but since the amount of hot water extract is not below the minimum they cannot be challenged as containing exhausted tea leaves, although they may be classed as doubtful.

On the whole it has to be stated that there is no evidence of adulteration to be found in the samples collected, although there are no doubt great variations as regards quality. This favourable showing is to be expected in view of the fact that the following clause under 'Prohibited Goods' still forms part of the Customs Tariff :—' 1205. 'Tea adulterated with spurious leaf or with exhausted leaves, or containing so great an 'admixture of chemicals or other deleterious substances as to make it unfit for use.' Nevertheless it is necessary that great care should be exercised in the inspection of teas

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as they arrive at the ports of entry, because, according to the report of the Principal Chemist of Great Britain for the year ended March 31, 1906 (page 7), 'of the 2,917 samples (of tea) examined, 259 were reported against, chiefly on account of the presence of foreign substances.' It is not impossible that some of these rejected lots might find their way to Canada.

It has not been found necessary in the tabulated statement to employ a column for remarks. The following is a classification of the samples which also gives the districts where they were obtained.

Name of Inspection District.	Genuine.	Doubtful.	Total of Samples.
Nova Scotia	5	0	5
Prince Edward Island	2	0	2
New Brunswick	5	0	5
Quebec	8	0	8
St. Hyacinthe	8	0	8
Montreal	8	2	10
Ottawa	7	1	8
Kingston	8	0	8
Toronto	9	1	10
London	7	1	8
Manitoba	8	0	8
Calgary	4	0	4
British Columbia	3	2	5
	82	7	89

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,

Chief Analyst.

7-8 EDWARD VII., A. 1906

DESCRIPTION OF, AND RESULTS OF

DISTRICT OF NOVA SCOTIA—

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Price.	
1906.					cts.	
Aug. 28..	Black Tea.....	27475	J. E. Crowe & Co., Halifax.	$\frac{3}{4}$ lb.	25	Vim Tea Co., St. John, N.B.
" 28..	" ".....	27478	H. Wentzell & Co. "	$\frac{3}{4}$ "	25	Blended by vendor.
" 29..	" ".....	27480	Jas. McGregor "	1 "	40	Bauld Bros. & Co., Halifax.
" 30..	Green Tea.....	27484	Lovitt & Lovitt, Yarmouth, N.S.	1 "	50	W. F. Hatheway, St. John, N.B.
" 31..	Black Tea.....	27488	Cain Bros., Yarmouth, N.S.	$\frac{3}{4}$ "	25	T. Wood & Co., Montreal.

DISTRICT OF PRINCE EDWARD ISLAND—

Aug. 23..	Tea, Black.....	28320	Sanderson & Co., Charlottetown.	1 lb.	25	Estabrook, St. John, N.B.
" 23..	" ".....	28321	Beer & Goff, Charlottetown.	1 "	25	H. Hazard, Charlottetown P.E.I.

DISTRICT OF NEW BRUNSWICK—

Aug. 21..	Tea, Black.....	24265	The Vim Tea Co., Ltd., Ward St., St. John, N.B.	$1\frac{1}{2}$ lb.	53	The Vim Tea Co., Ltd., importers, packers and blenders, St. John, N.B.
" 21..	" ".....	24266	J. J. McGaffigan Co., Ltd., 55 Dock St., St. John, N.B.	$1\frac{1}{2}$ "	53	J. J. McGaffigan Co., Ltd., blenders and packers, 55 Dock St., St. John, N.B.
" 21..	" ".....	24267	Harry W. DeForrest, 16 Mill St., St. John, N.B.	$1\frac{1}{2}$ "	53	Harry W. DeForrest, 16 Mill St., blender and packer, St. John, N.B.
" 22..	" ".....	24268	Maple Leaf Tea Co., 11 Germain St., St. John, N.B.	$1\frac{1}{2}$ "	53	Joseph Travers & Sons, London, England.
" 22..	" ".....	24269	T. H. Estabrooks, cor. Mill and North Sts., St. John, N.B.	$1\frac{1}{2}$ "	60	T. H. Estabrooks, blender and packer, cor. Mill and North Sts., St. John, N.B.

DISTRICT OF QUEBEC—

Aug. 29..	Tea, Green....	712	Alfred Belodeau, Roberval, Que.	1 lb.	40	Leclerc & Letellier, Que.
" 29..	" ".....	713	Alf. Lalancet, Roberval, Que.	1 "	40	Stroud, Montreal.

SESSIONAL PAPER No. 14

EXAMINING 89 SAMPLES OF TEA.

R. J. WAUGH, INSPECTOR.

Inspector's Report.	RESULTS OF ANALYSIS.						Botanical Examination.
	ASH.				Moisture.	Hot Water Extract.	
	Total.	Water Soluble.	Acid Soluble.	Acid Insoluble.			
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
Sold as Vim tea. Vendor is a wholesale dealer.	6.02	3.56	2.22	0.24	8.20	38.45	Tea leaves : large, broken and stems.
Sold as 'Three Star' brand.	5.62	3.46	2.02	0.14	7.10	36.90	Tea leaves : large, broken and stems.
Sold as Queen brand...	5.48	3.50	1.80	0.18	7.25	33.05	Tea leaves : large, broken and stems.
Vendors are wholesale dealers. Taken from bulk.	5.36	3.02	1.94	0.40	7.35	34.65	Tea leaves, large.
Sold as Coronation brand. Taken from bulk.	5.68	3.02	2.48	0.18	8.25	31.15	Tea leaves very large broken.

T. MOORE, INSPECTOR.

Red Cross blend.....	5.54	3.40	2.02	0.12	7.00	32.95	Tea leaves broken with many stems.
Hazards blend.	5.48	3.24	2.08	0.16	7.10	30.50	Tea leaves medium size and broken.

J. C. FERGUSON, INSPECTOR.

Labelled ½ lb. 'Vim tea. Indo-Ceylon tea.'	5.68	3.62	1.86	0.20	6.80	36.50	Tea leaves much broken.
Labelled 'Lea Rose blend. India and Ceylon.'	5.40	3.50	1.78	0.12	7.70	30.60	Tea leaves large ; broken.
Labelled 'Union blend tea.'	5.54	3.54	1.88	0.12	7.10	32.85	Tea leaves small ; broken and with many stems.
Labelled 'Maple Leaf ; pure Indo-Ceylon.'	5.64	3.60	1.94	0.10	7.35	30.90	Tea leaves small ; broken and stems.
Labelled 'Red Rose tea ; pure Indo-Ceylon.'	5.32	3.48	1.66	0.18	7.10	36.40	Tea leaves large and broken, and stems.

C. E. ROY, INSPECTOR.

.....	6.06	3.06	1.94	1.06	7.00	32.80	Tea leaves large.
.....	7.20	3.14	2.76	1.30	8.55	31.80	" and broken.

7-8 EDWARD VII., A. 1908

DESCRIPTION OF AND RESULTS OF

DISTRICT OF QUEBEC—

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Price.	
1906					cts.	
Aug. 30..	Tea, Green.....	716	J. T. Laferriere et Cie, Incpd., Que.	1 lb.	50	Côté, Boivin et Cie, Chicoutimi.
" 30..	" Salada Ceylon....	718	Haddad & Sawaga, Chicoutimi, Que.	1 "	20	P. C. Larkin & Co., Montreal.
" 31..	" Conqueror.....	720	Odin & Simard, Bagotville, Que.	1 "	40	W. D. Stroud & Sons, Montreal.
" 31..	" Ceylon.....	722	P. Chayer, Bagotville, Que.	1 "	40	N. Turcotte et Cie, Que.
Sept. 11..	" Japan	729	Arthur Ouellet, Rimouski, Que.	1 "	40	Turcotte et frère, Que.
" 12..	" Salada.....	730	Elz. Belanger, Pointeau Père, Que.	1 "	50	P. C. Larkin & Co., Montreal.

DISTRICT OF ST. HYACINTHE—

Aug. 20..	Green Tea, 'Blue Ribbon.'	460	A. C. Trempe, Sorel.....	1 lb.	30	The Blue Ribbon Tea Co., Toronto.
" 21..	Green Tea, 'Gunpowder.'	461	A. Plante, Berthierville	1 "	20	L. Chaput et fils et Cie, Montreal.
" 21..	Green Tea, Ceylon 'Salada.'	462	T. A. Mercier, L'Epiphanie.	1 "	30	Salada Tea Co., Montreal.
" 21..	Green Japanese Tea.	463	C. Barette, Joliette.....	1 "	35	E. D. Marceau, Montreal.
" 22..	Black Tea.....	464	E. Benoit, Shawenegan Falls.	1 "	40	Not known....
" 23..	"	465	W. E. Chamberland & Co., Grand Mère.	1 "	25	Alf. Tyler, London, Ont.
" 23..	"	466	Grenier et Paquin, Grand Mère.	$\frac{3}{4}$ "	23	Hudon, Hebert et Cie, Montreal.
" 24..	"	467	Poirier et Abran, Three Rivers.	1 "	25	L. Chaput, fils et Cie, Montreal.

DISTRICT OF MONTREAL—

Aug. 22..	Black Tea	31501	D. Stroud, 622 Notre Dame West, Montreal.	1 lb.	25	Vendor ...
" 22..	"	31502	"	1 "	40	"
" 22..	"	31503	S. T. Spindle, 502, Notre Dame West, Montreal.	1 "	40	"
" 23..	Japan Tea.....	31504	Plourde et Sirois, 110 St. Lawrence, Montreal.	1 "	30	T. H. Estabrooks, Montreal.
" 24..	Green Tea.....	31505	N. Beaudoin, 687 Mount Royal Ave.	1 "	25	Mathewson & Son, Montreal.

SESSIONAL PAPER No. 14

EXAMINING 89 SAMPLES OF TEA—*Continued.*C. E. ROY, INSPECTOR—*Concluded.*

Inspector's Report.	RESULTS OF ANALYSIS.						Botanical Examination.
	Ash.				Moisture.	Hot Water Extract.	
	Total.	Water Soluble.	Acid Soluble.	Acid Insoluble.			
	p.c.	p.c.	p.c.	p.c.			
.....	6.28	2.92	2.70	0.66	5.95	30.60	Tea leaves large.
.....	4.88	3.12	1.68	0.08	7.10	34.70	Tea leaves small and broken.
.....	5.26	3.46	1.70	0.10	7.50	36.90	Tea leaves broken and some stems.
.....	5.08	3.14	1.84	0.10	6.85	35.40	Tea leaves broken.
.....	5.76	3.24	1.98	0.54	5.85	36.15	"
.....	4.64	2.90	1.64	0.10	7.50	36.40	Tea leaves small and broken.

J. C. ROULEAU, INSPECTOR.

Included in department's samples.	4.74	2.72	2.02	0.20	7.85	35.85	Tea leaves large and broken.
Out of a 30 lb. case.....	4.90	2.64	2.14	0.12	7.65	30.85	Tea leaves.
Guaranteed as pure, uncolored by the Salada Tea Co.	4.72	2.96	1.68	0.08	8.10	38.40	Tea leaves large and broken.
Out of 80 lb. case.....	5.74	2.72	2.52	0.50	7.65	33.20	" "
.....	4.84	2.98	1.80	0.06	8.65	33.40	Tea leaves and stems; the former large and broken.
Box marked $\frac{P}{\Delta}$ O. T. & C., London, Pipal-gool 2949.	4.92	3.20	1.72	0.00	8.85	29.15	Tea leaves very large but broken.
Out of a 45 lb. case, marked Horton Ceylon Pekoe, H H Mon. treal.	4.96	3.28	1.62	0.06	8.85	31.25	Tea leaves broken.
Box marked choice, first crop, Packing Concon $\frac{H}{E} \frac{H}{C}$ Kut Chong.	4.86	3.08	1.60	0.12	8.75	29.30	Tea leaves medium size and broken.

J. J. COSTIGAN, INSPECTOR.

Imported direct by vendor; blended.	4.74	3.02	1.66	0.06	9.20	36.50	Ten leaves and stems; the former broken.
" " ..	4.52	2.96	1.43	0.08	9.60	32.10	Tea leaves broken and many stems.
" " ..	4.52	2.84	1.54	0.14	8.15	33.65	Tea leaves large and broken.
Blended	5.46	3.74	1.44	3.28	7.45	35.25	Tea leaves broken.
.....	5.80	2.32	2.96	0.52	7.40	36.30	"

7-8 EDWARD VII., A. 1908

DESCRIPTION OF AND RESULTS OF

DISTRICT OF MONTREAL—

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Price.	
1906.					Cts.	
Aug. 24..	Japan Tea.....	31506	N. Beaudoin, 687 Mount Royal Ave.	1 lb.	20	Kearney Brothers, Montreal.
" 24..	Black Tea.....	31507	J. V. Boudrias, 223 Notre Dame St. East, Montreal.	1 "	25	John Duncan & Co., Montreal.
" 24..	Green Tea.....	31508	" " " "	1 "	20	Not known.
" 28..	Japan Tea.....	31509	H. F. Barre, 4818 St. Catherine, Maisonneuve.	1 "	25	" "
" 31..	" " " "	31510	English Provision Co., 681 St. Catherine West, Montreal.	1 "	40	" "

DISTRICT OF OTTAWA—

Sept. 10..	Green Tea	29361	Alex. Larose, 128 Queen St. West, Ottawa.	1 lb.	30	Bate & Sons, Ottawa.
" 10..	Black Tea.....	29362	" " " "	1 "	30	" " " "
" 10..	Green Tea, Ceylon....	29365	A. Boivin, 86 Queen St. West, Ottawa.	1 "	40	Anglo-Saxon Tea Co., Ceylon and India.
" 10..	Black Salada Tea...	29366	" " " "	1 "	50	" " " "
" 10..	Black Tea, No. 2.....	29367	Capitol Blend Tea Co., 326 Queen St., Ottawa.	1 "	25	Vendors
" 10..	" No. 02.....	29368	" " " "	1 "	30	"
" 10..	Japan Tea No. 2, Green.	29369	" " " "	1 "	25	"
" 10..	Japan Tea No. 02, Green.	29370	" " " "	1 "	30	"

DISTRICT OF KINGSTON—

Aug. 21..	Black Tea	29481	C. S. Litton, Alfred St., Kingston.	1 lb.	30	Estabrook
" 21..	Japan Tea.....	29482	" " " "	1 "	30	W. G. Craig Co., Kingston.
" 21..	Black Tea.....	29485	W. J. Nesbitt, Johnston St., Kingston.	1 "	40	Robertson & Son, Kingston.
" 21..	Japan Tea	29486	" " " "	1 "	30	Redden, Kingston.
" 21..	Black Tea.....	29488	F. Ostler, Johnston St., Kingston.	1 "	30	W. G. Craig, Kingston.
" 21..	Salada Tea.	29489	" " " "	1 "	30	"
" 21..	Japan Tea	29493	F. A. Allan, Alfred St., Kingston.	1 "	30	Will. Gilbreth, Montreal.
" 21..	Black Tea	29494	" " " "	1 "	30	Robertson Nicolle, Kingston.

SESSIONAL PAPER No. 14

EXAMINING 89 SAMPLES OF TEA—*Continued.*J. J. COSTIGAN, INSPECTOR—*Concluded.*

Inspector's Report.	RESULTS OF ANALYSIS.						Botanical Examination.
	Ash.				Moisture.	Hot Water Extract.	
	Total.	Water Soluble.	Acid Soluble.	Acid Insoluble.			
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
.....	4.48	3.24	1.20	0.04	7.70	37.30	Tea leaves broken with a few stems.
.....	5.26	3.16	1.68	0.42	7.95	33.40	Tea leaves broken with many stems.
.....	5.88	2.52	2.60	0.76	7.25	30.05	Tea leaves large and broken with a few stems.
.....	5.26	3.14	1.76	0.36	7.30	31.90	Tea leaves small and broken.
Uncoloured	5.20	3.28	1.78	0.14	7.00	35.00	Tea leaves small.

A. F. SANDERSON, INSPECTOR.

Labelled 'Tricotta Ceylon; Young-Hyson; bulked.'	5.60	3.00	2.20	0.40	7.70	38.25	Tea leaves broken and many stems.
Labelled 'Blend'.	4.54	3.18	1.36	0.00	8.50	34.15	Tea leaves small and broken.
Labelled 'uncoloured Ceylon green.'	5.04	3.14	1.90	0.00	7.00	36.70	Tea leaves broken and many stems.
Labelled 'Salada Ceylon Tea.'	4.68	2.14	2.46	0.08	7.70	31.80	Tea leaves small and broken.
Labelled 'Capitol Blend Tea Co.; purity, flavour and excellence guaranteed.'	5.12	3.26	1.86	0.00	7.45	34.15	Tea leaves and stems; the former large and broken.
" " ..	4.68	3.02	1.64	0.32	7.15	35.45	Tea leaves broken.
Labelled 'Capitol blend.'	5.20	3.00	2.00	0.20	7.75	36.90	Tea leaves medium size and broken.
" " ..	5.46	3.28	2.18	0.00	7.75	30.40	Tea leaves and stems; the former broken.

J. HOGAN, INSPECTOR.

.....	4.96	3.28	1.68	0.00	8.45	32.80	Tea leaves broken and stems.
.....	5.30	3.46	1.84	0.00	7.50	39.40	" "
.....	4.80	3.24	1.56	0.00	8.40	33.05	Tea leaves broken and many stems.
.....	5.60	3.06	2.12	0.42	7.25	36.55	Tea leaves broken.
.....	5.06	3.68	1.32	0.06	7.80	34.40	Tea leaves large; broken.
.....	4.98	2.62	2.16	0.20	7.45	33.75	Tea leaves broken.
.....	5.60	3.62	1.82	0.16	7.45	35.75	Tea leaves large; broken.
.....	4.04	2.88	1.16	0.00	8.65	31.85	Tea leaves broken; many stems.

7-8 EDWARD VII., A. 1908

DESCRIPTION OF AND RESULTS OF

DISTRICT OF TORONTO—

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Price.	
1906.					cts.	
Sept. 4..	Ceylon Black Tea.....	30170	M. E. Goddard, 448 King St., Toronto.	½ lb.	13	R. B. Hayhoe & Co. wholesale, Toronto.
" 4..	Black Tea.	30172	T. Creay, 318 Queen St., Toronto.	½ "	20	White & Co., wholesale, Toronto.
" 5..	Tea, Young-Hyson....	30177	A. F. Barker, 302 Yonge St., Toronto.	½ "	15	Not known.....
" 5..	India-Ceylon Tea.....	30180	T. Eaton & Co., Yonge St., Toronto.	1 "	23	Vendors blend the tea themselves.
" 5..	Ceylon Tea, Black....	30182	R. Simpson, Yonge St., Toronto.	1 "	25	" " ..
" 6..	Lipton's Black and Green Tea, Ceylon.	30183	Kelley Bros., 90 Queen St., Toronto.	½ "	20	R. Lipton, agent for Thos. Lipton.
" 6..	Blue Ribbon Tea.....	30185	J. W. Nettleton, cor. Church & Queen Sts., Toronto.	1 "	25	Blue Ribbon Tea Co., Toronto.
" 6..	India Tea	30187	H. McDougall, Toronto.....	1 "	25	Vendor.....
" 6..	Salada Tea	30190	Mrs. R. Davis, 120 York St., Toronto.	½ "	20	Salada Tea Co., Toronto.
" 6..	Red Rose Tea	30191	Mrs. Crapper, Georges St., Toronto.	½ "	20	T. H. Estabrook, St. John, N.B..

DISTRICT OF LONDON—

Aug. 23..	Gunpowder Tea.	30150	Orman & Mallion, Stratford.	½ lb.	18	Not known.....
" 23..	Black Tea.....	30151	Will J. N. Norfolk, Stratford.	½ "	13	McPherson, Glasco & Co., wholesale, Hamilton.
" 24..	Young-Hyson Tea ...	30156	W. J. Cherney, Windsor, Ont.	½ "	25	Not known.....
" 24..	India-Ceylon Tea.....	30157	Fielding & Campead, Windsor, Ont.	1 "	50	T. H. Estabrook, St. John, N.B.
" 24..	Ceylon Tea	30158	Taylor & Williamson, Chatham, Ont.	½ "	30	S. T. Durand & Co., wholesale, Montreal.
" 24..	Salada Black Tea	30159	William Anderson, Chatham, Ont.	1 "	25	P. C. Larkin & Co., Toronto.
" 25..	India-Ceylon Tea, Black Tea.	30161	George S. Hayward, Chatham, Ont.	½ "	25	Vendor.....
" 25..	China Black Tea.....	30168	Williams & Purcell, Seaforth, Ont.	½ "	25	McPherson, Glasco & Co., wholesale, Hamilton.

DISTRICT OF MANITOBA—

Sept. 12..	Tea, Black.....	25791	K. McKenzie & Co., Winnipeg.	1 lb.	35	Mazawattee Tea Co., London, Eng
" 12..	"	25792	Campbell Bros. & Wilson, Winnipeg.	1 "	35	Packed by vendors

SESSIONAL PAPER No. 14

EXAMINING 89 SAMPLES OF TEA—*Continued.*

T. KIDD, ACTING INSPECTOR.

Inspector's Report.	RESULTS OF ANALYSIS.						Botanical Examination.
	ASH.				Moisture.	Hot Water Extract.	
	Total.	Water Soluble.	Acid Soluble.	Acid Insoluble.			
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
.....	4.58	2.76	1.76	0.06	7.65	33.80	Tea leaves large; broken.
.....	4.24	2.80	1.42	0.02	7.80	31.80	" small; broken.
Green, Young-Hyson..	4.92	3.28	1.58	0.06	6.96	35.85	" very small; broken.
.....	5.00	2.98	1.90	0.12	6.75	32.65	" large; broken; a few stems.
Heather brand.....	4.32	2.14	2.18	0.00	7.60	32.85	" large; broken; many stems.
Ceylon, green and black	4.96	2.64	2.24	0.88	7.60	32.70	" broken; stems.
India-Ceylon tea; blended black tea.	4.86	2.90	1.78	0.18	7.50	35.30	" large; broken.
Vendor imports and blends himself; call- ed 'Himalagan' tea.	5.24	3.24	2.00	0.00	7.15	34.30	" "
.....	4.68	2.84	1.82	0.00	7.05	37.20	" "
Branded pure India- Ceylon tea; black.	4.30	2.66	1.56	0.08	6.75	35.75	" "

T. KIDD, INSPECTOR.

Gunpowder tea.....	6.36	3.32	2.64	0.40	7.10	33.90	Tea leaves large.
Blended by vendor in Stratford.	5.86	3.90	1.92	0.04	8.05	30.40	" broken.
.....	6.02	3.88	1.88	0.26	6.90	40.50	" small; broken.
Called Red Rose tea...	4.40	2.96	1.44	0.00	7.45	36.00	" broken.
Called Mazawattee Ceylon tea.	4.04	2.64	1.32	0.08	8.25	34.50	" much broken; a few stems.
Called Salada tea.....	4.80	3.04	1.76	0.00	7.60	35.50	" large; broken.
Blended by vendor....	4.10	2.48	1.62	0.00	7.50	33.15	" broken; many stems.
Called China black tea.	4.54	2.80	1.74	0.00	7.65	37.70	" broken; many stems.

W. M. CONKLIN, INSPECTOR.

.....	4.76	2.96	1.72	0.08	7.75	35.55	Tea leaves broken; stems.
.....	4.72	3.30	1.38	0.04	7.75	38.95	" broken; many stems.

7-8 EDWARD VII., A. 1908

DESCRIPTION OF AND RESULTS OF

DISTRICT OF MANITOBA—

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Price.	
1906.					cts.	
Sept. 12..	Tea, Black	25793	Foley, Lock & Larson, Winnipeg.	1 lb.	25	Packed by vendors
" 12..	"	25794	Jobin, Marrin & Co., Winnipeg.	1 "	35	Nectar Tea Co., Ceylon.
" 12..	"	25795	The A. Macdonald Co., Winnipeg.	1 "	30	Packed for vendors
" 12..	"	25796	Codville & Co., Winnipeg...	1 "	....	Packed by vendors
" 12..	"	25797	Hicks Bros. & Co., Winnipeg.	1 "	30	Payne & Co., London, Eng.
" 12..	Tea, Ceylon	25798	G. F. & J. Galt, Winnipeg..	1 "	35	Blue Ribbon Mfg. Co.

DISTRICT OF CALGARY—

Sept. 12..	Tea, Indian	28692	L. T. Newburn, wholesale, Calgary.	1½ lb.	55	Ram Sals Pure India Tea.
" 12..	Tea, Ceylon	28693	G. F. & J. Galt, wholesale, Calgary.	1½ "	45	Put up by vendors.
" 12..	"	28694	Codville, Smith Co., wholesale, Calgary.	1½ "	55	Salada Tea Co., Ltd.
" 12..	"	28695	Campbell, Wilson & Horne, wholesale, Calgary.	1½ "	50	Campbell Bros. & Wilson, Winnipeg, Man.

DISTRICT OF BRITISH COLUMBIA—

Aug. 28..	Black Tea	28173	J. W. Charlesworth, retail, 902 Granville Street, Vancouver, B.C.	1 lb.	25	W. Braid & Co., Vancouver, B.C.
" 29..	"	28174	J. Murchir, Orient Tea Co., Cordora St. West, Vancouver, B.C.	1 "	20	" "
" 29..	Green Tea	28177	Kelly, Douglas & Co., Ltd., wholesale, Vancouver, B.C.	1½ "	45	P. C. Lagan, Toronto.
" 29..	Black Tea	28180	J. W. McMillan & Co., wholesale, Vancouver, B.C.	1 "	20	Vendors.
" 30..	Green Tea	28185	Colombo Tea Co., retail, Hastings St., Vancouver, B.C.	1 "	30	Young Bros., Vancouver & Seattle.

SESSIONAL PAPER No. 14

EXAMINING 89 SAMPLES OF TEA—*Concluded.*W. M. CONKLIN, INSPECTOR—*Concluded.*

Inspector's Report.	RESULTS OF ANALYSIS.						Botanical Examination.
	ASH.				Moisture.	Hot Water Extract.	
	Total.	Water Soluble.	Acid Soluble.	Acid Insoluble.			
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
.....	5.04	2.98	1.88	0.18	7.70	31.65	Tea leaves much broken.
.....	4.62	2.76	1.86	0.00	7.75	35.75	" broken.
.....	4.64	3.02	1.62	0.00	7.68	36.20	" much broken ; stems.
.....	5.80	4.12	1.68	0.00	7.55	36.55	" broken ; a few stems.
.....	4.50	3.04	1.46	0.00	7.70	33.25	" broken ; stems.
.....	4.72	3.00	1.50	0.22	7.10	33.35	" small ; broken ; a few stems.

W. FLETCHER, INSPECTOR.

.....	5.70	3.78	1.70	0.22	7.10	36.00	Tea leaves much broken ; stems.
.....	5.06	3.32	1.58	0.16	6.50	34.65	Tea leaves broken ; stems.
.....	4.42	2.90	1.46	0.06	7.75	36.40	" large ; broken.
.....	4.28	2.72	1.50	0.06	7.65	35.60	" much broken ; stems.

E. B. PARKINSON, INSPECTOR.

Star of India Green Label brand. This tea is put up in packages marked W. Tufts & Sons. Vendor having bought the business from them and using their old labels and wrappers. Imported.	5.28	3.18	2.02	0.08	8.20	34.65	Tea leaves broken ; stems.
Vendor did not know the name or brand ; no name or brand on package. Imported.	4.40	3.20	1.14	0.06	7.80	34.85	" large ; broken
'Salada brand.' Guaranteed pure uncoloured natural leaf Ceylon green and superior to that of finest Japan and has the advantage of being cleanly prepared.	4.16	2.44	1.72	0.00	6.90	42.30	" broken ; many stems.
Imported. Dandie No. 2 brand.	5.06	2.20	2.64	0.22	8.40	32.75	Tea leaves large : broken stems.
Japan tea. Imported.	5.46	3.90	1.26	0.30	7.85	35.75	Tea leaves broken.

SESSIONAL PAPER No. 14

APPENDIX G.**BULLETIN No. 131—BUTTER, 1906.**

OTTAWA, January 31, 1907.

W. J. GERALD, Esq.,

Deputy Minister of Inland Revenue.

SIR,—In October of last year certain samples of butter were transmitted to you by Mr. J. A. Ruddick, Dairy Commissioner, as having been obtained in the city of Quebec and suspected to be spurious. On examination they proved to be largely adulterated with foreign fat and thereupon the collection of a larger number of samples was authorized by you. These were obtained in the month of November and are described, with the results of their examination, in the tabulated statement attached to this report. The following is a summary of the results obtained :—

Inspection District.	Genuine.	Doubtful.	Adulterated.	Total.
Nova Scotia.....	6	0	0	6
Prince Edward Island.....	2	0	1	3
New Brunswick.....	6	0	0	6
Quebec.....	15	0	1	16
St. Hyacinthe.....	7	0	1	8
Montreal.....	6	2	4	12
Ottawa.....	7	1	0	8
Kingston.....	8	0	0	8
Toronto.....	10	0	0	10
London.....	8	0	0	8
Manitoba.....	7	1	0	8
British Columbia.....	8	0	0	8
	90	4	7	101

In the foregoing I have classed a sample containing over 16 per cent water and one with less than 80 per cent butter fat as doubtful although pronounced genuine by the district analyst. The adulterated samples comprise five which contain excessive quantities of water and two which consist very largely of foreign fat. From the latter fact it would appear that oleomargarine in small quantities is either being imported into Canada or is being manufactured here. In order that the public and the trade may be warned of this I beg to recommend the publication of this report.

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,

- Chief Analyst.

7-8 EDWARD VII., A. 1908

DESCRIPTION of 101 Samples of Butter

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1906.			<i>District of Nova Scotia— R. J. Waugh, Inspector.</i>		Cts.	
Nov. 6	Butter.....	27208	Hutchinson & Power, Halifax, N.S.	1½ lbs.	33	Not known.....
" 6	"	27209	Smith & Proctor, Halifax, N.S.	1½ "	28	"
" 6	"	27210	P. T. Shea, Halifax, N.S.	1½ "	35	R. Starratt, Bass River, N.S.
" 6	"	27211	O'Neil & Mulcahey, 22 Barrington St., Halifax, N.S.	1½ "	37	Acadia Dairy Co., Wolfville, N.S.
" 8	"	27216	Shand Bros., Windsor, N.S.	1½ "	31	John Baker, Windsor, N.S..
" 8	"	27217	Murphy & DeMont, Windsor, N.S.	1½ "	32	Not known.....
			<i>District of Prince Edward Island—T. Moore, Inspector.</i>			
Nov. 5	Butter.....	28328	R. T. Holman, Summerside.	1½ lbs.	35	Kenford Wait, Wilmot, P.E.I.
" 6	"	28332	A. Gates & Co., Charlottetown.	1½ "	42	Dunstaffnage Dairy Co., Dunstaffnage, P.E.I.
" 6	"	28333	Stewart & Son, Charlottetown.	1½ "	35	M. McEachern, Lot 48, P.E.I.
			<i>District of New Brunswick—J. C. Ferguson, Inspector.</i>			
Nov. 5	Butter, Creamery...	24278	W. H. Bell, 92 King St., St. John, N.B.	1½ lbs.	48	Vendor.....
" 6	" Dairy.....	24279	P. Nae & Son, Ltd., 2-14 Main St., St. John, N.B., north end.	1½ "	45	W. T. Coburn, Harvey Station, York Co., N.B.
" 6	" Creamery...	24280	Maritime Dairy Co., Ltd., 159 Main St., St. John, N.B., north end.	1½ "	40	Sussex Creamery, Sussex Kings Co., N.B.
" 6	" "	24281	Sussex Milk and Cream Co., Ltd., 158 Pond St., St. John, N.B.	1½ "	42	Vendors.....
" 7	" Dairy.....	24282	Megarthy & Kelly, Marsh Bridge, St. John, N.B.	1½ "	42	Slocum & Ferris, City Market, St. John, N.B.

SESSIONAL PAPER No. 14

Examined by the District Analysts.

Inspector's Report.	RESULTS OF ANALYSIS BY DISTRICT ANALYST.						READINGS OF BUTY- RO : REFRACTO- METER AT 25° C. BY A. McGILL.		DISTRICT ANALYSTS.	
	Moisture.	Fat.	Salt.	Curd.	Reichert Menschel No.	Specific gra- vity of fat at 100° compar- ed with water at 100° C.	Reading.	Opinion.	Remarks.	Name.
	p. c.	p. c.	p. c.	p. c.		p. c.	°			
Said to be manufac- tured in Manito- ba. Wholesaler.	13.20	81.28	2.99	2.52	27.19	.....	52.2	Genuine..	Genuine..	M. Bowman.
Said to be Ontario butter. Sold as cooking butter; wholesale.	7.75	85.56	2.93	1.74	26.58	.....	52.2	" ..	" ..	"
Sold as creamery butter; put up in 2 lb. blocks; wholesale and re- tail.	12.64	80.03	5.29	2.03	27.26	.....	51.0	" ..	" ..	"
Sample sold as creamery butter; retail dealer.	13.43	81.76	2.61	2.19	26.52	.....	51.0	" ..	" ..	"
Sold as dairy but- ter.	11.85	82.51	4.42	1.21	25.16	.....	51.1	" ..	" ..	"
Purchased by ven- dors from H. D. Woodworth, Kingston, N.S..	11.65	81.55	5.81	0.99	27.59	.....	50.9	" ..	" ..	"
Dairy butter in prints and sold to vendor as pure butter.	11.87	84.47	2.18	1.47	27.34	.....	51.0	Genuine..	Genuine..	M. Bowman.
This sample of but- ter is made and put up by the Dunstaffnage Creamery Co.	11.78	83.39	4.19	0.63	26.57	.....	51.2	" ..	" ..	"
Dairy tub butter; bought from Mc- Eachern and re- tailed by Stewart & Son.	13.54	78.46	5.97	2.02	30.50	.....	51.5	" ..	Adulter'd; contain'g less than 80 per ct of butter fat.	"
From 2 lb. bar. Half lb. creases.	11.65	82.89	3.79	1.66	25.40	.....	51.1	Genuine..	Genuine..	M. Bowman
From 1 lb. bars....	12.24	81.92	3.87	1.95	27.84	.....	52.2	" ..	" ..	"
From 2 lb. bar ...	11.24	82.95	3.83	1.97	24.40	.....	52.2	" ..	" ..	"
From 2 lb. bar....	8.27	86.72	2.93	2.07	25.52	.....	53.0	" ..	" ..	"
Dairy butter; from 32 lb. tub on re- tail in store; said to be New Bruns- wick product.	8.21	81.08	8.92	1.78	26.47	.....	52.0	" ..	" ..	"

7-8 EDWARD VII., A. 1908

DESCRIPTION of 101 Samples of Butter

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1906.			<i>District of New Brunswick—Con.</i>		Cts.	
Nov. 7	Butter, Dairy...	24283	J. D. McAvity, 39 Brussels St., St. John, N.B.	1½ lbs.	42	Orland S. Dykeman, 1-5 Camden St., St. John, N.B., north end.
			<i>District of Quebec—E. Beland, Inspector.</i>			
Nov. 19	Butter.....	26064	J. B. Renaud et Cie, 126 St. Paul.	1 lb.	25	Dairy St. Raymond, Port-neuf.
" 19	"	26065	" " "	1 "	23	Alphonse Nicol, St. Simon..
" 19	"	26066	" " "	1 "	23	Louis Belanger, St. Jean, Port Joli.
" 20	"	26067	" " "	1 "	19	Emond & Côte, Quebec.....
" 7	"	26028	Chas. Maranda, Finlay Market, Que.	1 "	20	Unknown.....
" 7	"	26029	Edmond Sylvain, Finlay Market, Que.	1 "	22	"
" 7	"	26030	David Lacombe, Hall St. Pierre, Que.	1 "	24	Emond & Côte, Quebec.....
" 7	"	26031	Arthur Lemieux, Hall St. Pierre, Que.	1 "	22	Unknown.....
" 7	"	26032	Edouard Gigeare, Hall St. Pierre, Que.	1 "	24	Emond & Côte, Quebec.....
" 8	"	26033	R. Ruthman & Son, Montcalm Market, Que.	1 "	25	" "
" 8	"	26034	Thos. Martin, Montcalm Market, Que.	1 "	25	J. B. Renaud & Cie.....
" 8	"	26035	François Boutet, Montcalm Market, Que.	1 "	26	St. Amelme Beurrerie, Que.
" 8	"	26036	Boutet & Lavoie, Berthelot Market, Que.	1 "	24	Emond & Côte, Quebec.. ...
" 8	"	26037	F. X. Blouin, Berthelot Market, Que.	1 "	24	Rioux & Cie., Quebec.....
" 8	"	26038	" " "	1 "	25	J. B. Renaud & Cie.....
" 9	"	26039	Jean Drolet, Hall Champlain.	1 "	25	Kelly, St. Agathe.....
			<i>District of St. Hyacinthe—J. C. Rouleau, Inspector.</i>			
Nov. 7	Butter, Pastry . . .	567	Gervais & Dionne, St. Jean, Que.	1½ lbs.	38	J. Langlois & Cie., Montreal
" 8	" "	568	G. A. Fruax, Farnham, Que.	2 "	40	J. Lefebvre, Bury, Que.....
" 9	" Cooking.....	569	Couture & Moore, Sherbrooke, Que.	30 oz.	45	Jos. Demers, Shefford.....
" 13	" "	570	A. Magnan, Sorel, Que..	1½ lbs.	33	W. Champagne, 191-195 Rue St. Paul, Montreal.

SESSIONAL PAPER No. 14

Examined by the District Analysts—Continued.

Inspector's Report.	RESULTS OF ANALYSIS BY DISTRICT ANALYST.						READINGS OF BUTY- RO : REFRACTO- METER AT 25° C. BY A. MCGILL.		DISTRICT ANALYSTS.	
	Moisture.	Fat.	Salt.	Curd.	Reichert Meissl No.	Specific gra- vity of fat at 100° compar- ed with water at 100° C.	Reading.	Opinion.	Remarks.	Name.
	p.c.	p.c.	p.c.	p.c.		p.c.	°			
From 30 lb. box on retail in store; furnisher to Mr. McAvity, Or- land S. Dyke- man; said to be Carleton Co., N.B., butter.	10.27	82.03	5.88	1.81	25.26	.....	52.9	Genuine..	Genuine..	M. Bowman.
Taken from 50 lbs.	12.60	82.61	2.81	1.79	28.8	0.8994	51.9	Genuine .	Genuine..	Dr. J. T. Don- ald.
" 50 "	9.89	83.39	4.19	0.75	33.0	0.8966	52.2	" ..	" ..	"
" 50 "	14.59	76.48	5.58	1.72	31.6	0.9024	50.4	" ..	" ..	"
" 35 "	11.04	83.42	2.06	1.32	3.0	0.8948	57.5	Adultera- ed.	Adulter'd; contain's little if any but- ter fat.	"
" 45 "	10.72	80.65	5.71	1.56	29.1	0.9028	52.5	Genuine..	Genuine..	"
" 22 "	7.53	86.78	2.59	1.72	33.3	0.9039	52.6	" ..	" ..	"
" 45 "	6.76	88.30	1.62	2.46	2.90	0.9063	52.5	" ..	" ..	"
" 40 "	13.79	80.33	2.32	2.26	35.2	0.9049	51.6	" ..	" ..	"
" 45 "	12.27	83.92	1.09	1.34	31.5	0.9025	51.0	Gen.; s'ple very mouldy.	" ..	"
" 40 "	12.79	81.99	2.22	1.57	32.0	0.9041	51.6	Genuine.	" ..	"
" 45 "	10.01	84.80	3.06	1.02	29.3	0.9041	50.8	" ..	" ..	"
" 40 "	11.24	84.10	2.28	1.59	27.8	0.9032	52.0	" ..	" ..	"
" 40 "	13.81	77.09	5.56	1.00	32.0	0.9050	50.9	" ..	" ..	"
" 45 "	14.44	79.13	1.70	2.86	24.0	0.9023	51.3	" ..	" ..	"
" 50 "	7.32	85.11	5.31	0.96	29.4	0.9043	51.2	" ..	" ..	"
" 50 "	11.39	76.80	8.64	1.32	27.0	0.9165	53.0	" ..	" ..	"
Box marked 2093 with blue pencil. No special mark on the box.	10.97	81.69	3.21	2.51	31.6	0.9020	50.2	Genuine .	Genuine..	Dr. J. T. Don ald.
Taken out of a 25 lb. box.	13.01	80.80	2.96	2.23	32.6	0.9063	52.5	" ..	" ..	"
Taken out of a tub of about 70 lbs.	9.59	83.89	3.61	1.70	27.2	0.9004	51.3	" ..	" ..	"
	9.92	82.96	4.29	2.19	2.1	0.9003	57.8	Adultera- ed.	Adultera- ed, con- taining little if any but- ter fat.	"

7-8 EDWARD VII., A. 1908

DESCRIPTION of 101 Samples of Butter

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1906.			<i>District of St. Hyacinthe—Con.</i>		Cts.	
Nov. 17	Butter, Cooking....	572	Thos. Hébert, St. Hyacinthe.	1½ lbs.	33	A. Jeannotte, St. Hyacinthe.
" 17	" Table	573	E. Benoit, St. Hyacinthe	1 "	25	Beauregard & Cie., Lapresentation
" 17	" "	574	U. Jeannotte "	1 "	26	N. Lajeunesse, St. François.
" 17	"	592	Ed. Viens, St. André, St. Thomas d'Aquint.	2 "	25	Vendor
			<i>District of Montreal—J. J. Costigan, Inspector.</i>			
Nov. 12	" Creamery	31601	C. Spector & Co., 18 Ontario E., Montreal.	1½ lbs.	41	Gunn, Langlois & Co.
" 13	"	31602	A. E. Savageau, 667 St. Catherine E., Montreal	1½ "	34	Manitoba Dairy
" 13	" Creamery	31603	" " ..	1½ "	39	Fortier & Monnette.
" 13	" " ...	31604	A. Rivet, 456 St. Catherine E., Montreal.	1½ "	42	Z. Limoges, Montreal. ...
" 16	" "	31605	J. A. Marceau, Bonsecour Market, Montreal.	2 "	50	M. Desjardins, Montreal
" 16	" Dairy	31606	B. Lavoie, Bonsecour Market, Montreal.	1½ "	35	Weston, Ont.
" 16	" Creamery	31607	D. Desautels, St. James Market, Montreal.	1½ "	41	Z. Limoges, Montreal. ...
" 16	" Cooking	31608	" " ..	1½ "	30	Not known.
" 26	"	31609	M. Lavut, 113 St. Maurice, Montreal.	1½ "	42	Standard Dairy Co., Montreal
" 26	"	31610	Davies, Limited, retail branch, Chaboilez Sq., Montreal.	1½ "	30	Not known.
" 26	"	31611	M. Desjardins et fils, 206 De Montigny East, Montreal.	2 "	46	M. Desjardins, St. Martin St.
" 26	"	31612	" " ..	1½ "	38	Not known.
			<i>District of Ottawa—A. E. Sanderson, Inspector.</i>			
Nov. 13	Butter	29381	G. Stewart, 237 Bank St., Ottawa.	1½ lbs.	45	Rising Sun Creamery.
" 13	"	29385	P. D. Herbert, 228 Bank St., Ottawa.	1½ "	50	McCullough, Quebec
" 14	"	29389	Geo. Thomas, 63 George St., Ottawa.	1½ "	42	Mrs. Cassidy, Farleton.
" 14	"	29390	" " ..	1½ "	37	"
" 15	"	29395	A. Boivin, 80 Queen St. W., Ottawa.	1½ "	40	Ottawa Cold Storage.

SESSIONAL PAPER No. 14

Examined by the District Analysts—Continued.

Inspector's Report.	RESULTS OF ANALYSIS BY DISTRICT ANALYST.						READINGS OF BUTY- RO: REFRACTO- METER AT 25° C. BY A. MCGILL.		DISTRICT ANALYSTS.	
	Moisture.	Fat.	Salt.	Curd.	Reichert Menschel No.	Specific gra- vity of fat at 100° compar- ed with water at 100° C.	Reading.	Opinion.	Remarks.	Name.
	p.c.	p.c.	p.c.	p.c.		p.c.	°			
Taken out of a tub of about 30 lbs.	9.90	83.83	2.66	2.09	32.1	0.9016	50.0	Genuine..	Genuine..	Dr. J. T. Don- ald.
.....	14.83	76.15	6.66	0.99	28.2	0.9027	51.2	" ..	" ..	"
From about a 20 lb. piece.	13.66	82.61	0.94	1.66	23.8	0.9057	51.2	" ..	" ..	"
Sold in $\frac{1}{2}$ lb. cakes.	12.00	80.27	4.19	1.94	32.8	0.8994	51.5	" ..	" ..	"
Retail price, 27 cts. per lb.	15.15	78.84	3.57	1.41	28.6	0.8998	52.0	Genuine..	Genuine..	Dr. J. T. Don- ald.
Retail price, 24 cts. per lb.	11.27	82.25	1.92	2.73	32.2	0.8995	51.5	" ..	" ..	"
Retail price, 26 cts. per lb.	14.20	79.50	3.04	2.06	31.4	0.9007	51.0	" ..	" ..	"
Retail price, 24 cts. per lb.	10.39	84.38	1.69	1.90	27.5	0.9009	52.4	" ..	" ..	"
Sold as fresh cream- ery; put up in 1 lb. rolls; retailed at 25 cts. per roll.	20.75	68.02	0.17	1.21	24.3	0.8987	51.4	" ..	Adultera- ted with water.	"
Sold as dairy but- ter; retail price, 24 cts. per lb.	11.64	77.99	6.51	2.26	27.3	0.9010	52.0	" ..	Genuine..	"
Sold as creamery at 27 cts. per lb.	16.44	79.89	0.96	2.09	33.8	0.8915	52.4	" ..	Genuine but rather high in water.	"
Sold as cooking but- ter at 20 cts. per pound.	9.12	84.50	3.64	1.51	28.0	0.8991	50.9	" ..	Genuine..	"
Retailed at 23 cts. per lb. in 2 lb. blocks.	30.15	67.53	0.32	1.39	28.8	0.8994	51.9	" ..	Adultera- ted with water.	"
Sold as dairy	11.81	72.80	12.11	1.70	31.8	0.9034	50.5	" ..	Genuine but too much salt.	"
Retail price, 23 cts. per lb. in 2 lb. rolls; dairy.	23.47	71.55	2.94	1.19	29.6	0.9073	50.6	" ..	Adultera- ted with water.	"
Retail price, 25 cts. per lb. Sold as creamery; put up in 1 lb. blocks.	22.94	72.65	2.74	1.06	27.9	0.9079	52.0	" ..	" ..	"
Creamery butter ..	13.81	83.26	1.70	1.23	24.5	.....	51.8	Genuine..	Genuine..	Dr. F. X. Va- ade.
.....	13.27	82.36	2.88	1.49	23.9	.....	52.0	" ..	" ..	"
Farmer's butter...	11.97	82.39	3.93	1.71	25.0	.....	53.8	Probably genuine.	" ..	"
" ..	14.57	78.78	4.55	2.10	25.7	.....	52.2	Genuine.	Deficient in fat.	"
.....	9.63	81.45	7.23	1.69	31.8	.....	51.3	" ..	" ..	"

7-8 EDWARD VII., A. 1908

DESCRIPTION of 101 Samples of Butter

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1906.			<i>District of Ottawa—Con.</i>		Cts.	
Nov. 15	Butter	29396	A. Boivin, 80 Queen St., W., Ottawa.	1 lb.	28	McCullough, Quebec.....
" 15	"	29399	J. Currell, 86 Queen St., W., Ottawa.	1 "	27	Mrs. Baird, Fitzroy.....
" 19	"	32304	R. E. Powell, 285 Wellington St., Ottawa.	1½ "	45	Not known.....
			<i>District of Kingston—J. Hogan, Inspector.</i>			
Nov. 5	Butter.....	31001	Davies Co., Princess St., Kingston.	1 lb.	26	Davies Co., Dairy, Toronto.
" 5	"	31002	" " "	1 "	35	Maple Leaf Standard Dairy.
" 5	"	31003	J. Thomas Polley, Brock St., Kingston.	1 "	30	Kingston Milk Depot.....
" 5	"	31004	J. Cullen, Princess St., Kingston.	1 "	30	Maple Leaf Standard Dairy.
" 5	"	31006	Charles Sanders, Princess St., Kingston.	1 "	30	" " "
" 5	"	31008	G. H. Williams, Princess St., Kingston.	1 "	30	J. H. Peel, Victoria Road...
" 5	"	31009	Anderson Bros., Princess St., Kingston.	1 "	30	Maple Leaf Standard Dairy.
" 6	"	31011	Joseph Lemmon, Montreal St., Kingston.	1 "	30	Not known.....
			<i>District of Toronto—T. Kidd, Acting Inspector</i>			
Nov. 14	Butter.....	30222	J. A. McCrea & Son, Guelph.	1 lb.	25	Vendors.....
" 15	"	30223	R. Higgins & Son, 802 Yonge St., Toronto.	1½ "	48	White & Co., Front St., Toronto.
" 15	"	30224	W. M. Davies & Co., Yonge St., Toronto.	1½ "	48	Jacob Steadaland, Elmira, Ont.
" 16	"	30227	Park, Thompson & Co., Toronto.	1½ "	38	Vendors.....
" 16	"	30228	A. Provan, King Street, Toronto.	1½ "	45	Mrs. C. McKenna, Lloydtown County York.
" 19	"	30231	Kidd & Co., Athlone, Ont.	1½ "	35	Mrs. Harry Trump, Adjala Township, Co. Simcoe.
" 19	"	30235	George E. Reynolds, Beeton, Ont.	1½ "	40	Mrs. William Strongman, Tecumseh Township.
" 20	"	30237	J. M. Courtney, Tottenham, Ont.	1½ "	40	Miss Delemere, Colgan, Ont.
" 21	"	30239	Swan Bros., 162 King St., Toronto.	1½ "	42	James Young, Earin Township, Co. Wellington.
" 21	"	30240	Gunn Co., Ltd., 48 Front St., Toronto.	1½ "	30	Not known.....

SESSIONAL PAPER No. 14

Examined by the District Analysts—Continued.

Inspector's Report.	RESULTS OF ANALYSIS BY DISTRICT ANALYST.						READINGS OF BUTY- RO: REFRACTO- METER AT 25° C. BY A. MCGILL.		DISTRICT ANALYSTS.	
	Moisture.	Fat.	Salt.	Curd.	Reichert Meisel No.	Specific gra- vity of fat at 100° compar- ed with water at 100° C.	Reading.	Opinion.	Remarks.	Name.
	p.c.	p.c.	p.c.	p.c.		p.c.	°			
.....	11·07	85·63	1·90	1·40	26·3	.....	53·0	Genuine..	Genuine..	Dr. F. X. Va-
Taken from pail;	13·21	83·38	2·20	1·21	23·0	.....	51·4	" ..	" ..	lade.
farmer's butter.	14·94	81·09	2·67	1·30	25·3	.....	51·4	" ..	" ..	"
.....										
.....	8·11	85·92	4·14	1·83	31·8	.....	51·2	Genuine..	Genuine..	Dr. F. X. Va-
.....	14·48	81·74	1·68	2·10	25·3	.....	51·5	" ..	" ..	lade.
.....	11·72	84·65	2·05	1·58	24·9	.....	52·1	" ..	" ..	"
.....	11·82	85·91	1·06	1·21	25·3	.....	52·1	" ..	" ..	"
.....	12·32	84·42	1·71	1·55	27·5	.....	52·0	" ..	" ..	"
.....	11·09	85·45	2·32	1·14	26·8	.....	52·4	" ..	" ..	"
.....	13·71	83·49	1·55	1·25	24·5	.....	52·2	" ..	" ..	"
Royal brand	12·31	85·51	1·32	0·86	24·7	.....	52·0	" ..	" ..	"
.....										
Vendor purchased	10·58	86·34	1·93	1·07	27·10	0·8992	51·2	Genuine..	Genuine..	Dr. W. H. Ellia
from a farmer.	9·18	86·41	2·96	1·19	31·77	0·9027	51·8	" ..	" ..	"
.....	12·66	83·88	2·37	0·89	29·04	0·9032	52·3	" ..	" ..	"
.....	3·10	93·83	1·03	1·73	30·71	0·8977	52·2	" ..	" ..	"
Branded dairy.	5·52	88·03	5·49	0·86	24·78	0·8989	52·2	" ..	" ..	"
.....	10·88	81·22	6·25	1·04	24·57	0·9017	53·0	" ..	" ..	"
.....	8·04	85·60	4·02	1·71	30·80	0·9011	51·1	" ..	" ..	"
.....	10·06	85·90	2·56	1·05	24·40	0·8986	53·2	" ..	" ..	"
.....	10·73	82·96	4·55	1·38	28·22	0·9008	51·5	" ..	" ..	"
Vendor handles	3·63	94·04	1·04	1·07	34·03	0·9022	53·0	" ..	" ..	"
large quantities										
of butter in a										
wholesale way;										
shipped from										
Baden.										

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DESCRIPTION of 101 Samples of Butter

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1906.			<i>District of London— T. Kidd, Inspector.</i>		Cts.	
Nov. 2	Butter.....	30195	William Cherney, Windsor, Ont.	1 lb.	28	J. S. Tester, Bothwell, Ont..
" 3	"	30201	John McCorbey, Chat-ham, Ont.	1 "	23	Mrs. Cotman, Chatbam Township.
" 7	"	30211	Williams & Purcill, Sea-forth, Ont.	1½ "	35	Not known.....
" 8	"	30216	John Beattie, Seaforth, Ont.	1 "	23	Mrs. Bell, McKillop Town-ship, Co. Huron.
" 9	"	30217	S. M. Edwards, butter merchant, Mitchell, Ont.	1½ "	30	Mrs. Seyburn, Fullerton Township, Perth Co.
" 10	"	30218	William Pickard, Sea-forth, Ont.	1½ "	30	Not known.....
" 8	"	30212	O. C. Whitely, Goderich, Ont.	1 "	24	M. Ford, general merchant, Mitchell, Ont.
" 8	"	30214	Henry J. Moorish, Gode-rich, Ont.	1 "	25	M. Watson, Kincardine, Ont.
			<i>District of Manitoba— W. M. Conklin, Inspector.</i>			
Nov. 27	Butter....	25925	W. J. Kennedy, Winni-peg.	1 lb.	30	Not known.....
" 27	"	25926	J. A. Parks, Winnipeg..	1 "	35	The Dominion Produce Co., Winnipeg.
" 27	"	25927	The National Creamery Co., Winnipeg.	1 "	..	Vendors.....
" 28	"	25928	John Donnelly & Son, Winnipeg.	1 "	30	Not known.....
" 28	"	25929	H. Sylvester, Winnipeg.	1 "	35	"
" 28	"	25930	A. Jackson, Winnipeg..	1 "	30	Imperial Produce Co., Win-nipeg.
" 28	"	25931	J. R. Cote, St. Boniface.	1 "	30	Not known.....
" 28	"	25932	T. Pelletier, St. Boniface.	1 "	30	"
			<i>District of Calgary— W. Fletcher, Inspector.</i>			
			No collections made in the District of Calgary.			

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Examined by the District Analysts—Continued.

Inspector's Report.	RESULTS OF ANALYSIS BY DISTRICT ANALYST.						READINGS OF BUTY- RO : REFRACTO- METER AT 25° C. BY A. MCGILL		DISTRICT ANALYSTS.	
	Moisture.	Fat.	Salt.	Curd.	Reichert Meisel No.	Specific gra- vity of fat at 100° compar- ed with water at 100° C.	Reading.	Opinion.	Remarks.	Name.
	p.c.	p.c.	p.c.	p.c.		p.c.	°			
.....	9.17	84.94	1.34	3.70	23.57	0.9049	53.9	Probably	Genuine..	Dr. W. H. Ellis
Farmer's butter...	6.26	89.98	1.88	1.40	24.31	0.9010	52.0	Genuine..	" ..	"
"	12.05	79.56	5.53	1.68	27.61	0.9011	51.6	" ..	" ..	"
.....	6.29	86.55	5.68	1.21	28.42	0.9005	52.0	" ..	" ..	"
.....	5.98	90.64	0.05	1.27	24.97	0.8980	52.2	" ..	" ..	"
Farmer's butter...	10.08	81.00	6.67	1.68	25.10	0.9060	52.0	" ..	" ..	"
.....	5.18	93.46	0.57	0.07	29.85	0.9004	52.0	" ..	" ..	"
.....	7.87	88.46	2.98	0.50	29.97	0.9050	52.0	" ..	" ..	"
Farmer's	8.04	88.95	1.43	1.29	26.78	0.8976	52.1	Genuine..	Genuine..	Dr. W. H. Ellis
.....	7.70	89.26	1.59	1.72	26.69	0.8982	51.9	" ..	" ..	"
.....	9.04	85.83	3.56	1.61	27.50	0.9006	51.5	" ..	" ..	"
.....	5.99	91.30	1.25	1.23	23.93	0.8974	51.9	" ..	" ..	"
.....	4.13	93.58	0.93	1.26	30.70	0.8999	51.5	" ..	" ..	"
.....	9.33	88.10	1.34	0.99	31.01	0.9011	52.0	" ..	" ..	"
Farmer's	6.66	89.67	2.19	1.13	25.43	0.8974	51.0	" ..	" ..	"
.....	5.27	91.56	1.61	1.23	20.12	0.8984	51.8	" ..	Too low in volatile fatty ac- ids.	"

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DESCRIPTION of 101 Samples of Butter

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	Value.	
1906			<i>District of British Columbia—E. B. Parkinson, Inspector.</i>		Cts.	
Nov. 13	Butter.....	32001	The H. A. Edgett Co., Ltd., Hastings St., Vancouver, B.C.	1½ lbs.	55	The H. A. Edgett Co., Ltd. Abbotsford, B.C.
" 13	"	32002	J. J. Griffin & Co., wholesale, Water St., Vancouver, B.C.	1½ "	30	Not known.
" 13	"	32003	H. Albert, Carrall St., Vancouver, B.C.	1½ "	45	The Provincial Government Creamery, Alberta.
" 13	"	32004	F. Filion, Carrall St., Vancouver, B.C.	1½ "	45	The Chilliwack Creamery, Chilliwack, B.C.
" 13	"	32005	W. J. McMillan & Co., wholesale, Alexander St., Vancouver, B.C.	1½ "	30	The Victoria Creamery Association, Victoria, B.C.
" 13	"	32006	The City Grocery, Westminster Ave., Vancouver, B.C.	1½ "	30	J. Y. Griffin & Co., Vancouver, B.C.
" 13	"	32007	S. T. Wallace, Westminster Ave., Vancouver, B.C.	1½ "	30	F. R. Stewart, Vancouver, B.C.
" 13	"	32008	Ford, Saxton & Co., Drake St., Vancouver, B.C.	1½ "	40	Vendors.

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Examined by the District Analysts—*Concluded.*

Inspector's Report	RESULTS OF ANALYSIS BY DISTRICT ANALYST.						READINGS OF BUTY- RO: REFRACTO- METER AT 25° C. BY A. MCGILL.		DISTRICT ANALYSTS.	
	Moisture.	Fat.	Salt.	Curd.	Reichert Meisel No.	Specific gra- vity of fat at 100° compar- ed with water at 100° C.	Reading.	Opinion.	Remarks.	Name.
	p. c.	p. c.	p. c.	p. c.		p. c.	.			
'Edgewood brand.' This butter is manufactured by the firm at their own dairy at Ab- botsford, B. C.	8.35	88.75	1.17	1.73	26.6	0.8677	52.0	Genuine.	Genuine.	Dr. C. J. Fa- gan.
This butter is pur- chased by ven- dors in Alberta and Manitoba and shipped to Vancouver by the car load and there repacked into 1 lb. blocks by vendors.	8.50	88.00	0.53	2.97	25.7	0.8684	51.0	"	"	"
This butter is bought in tube and boxes and is repacked into 1 lb. blocks by vendor.	4.70	92.80	0.75	1.75	32.0	0.8709	51.0	"	"	"
Tub butter.	7.30	89.50	1.70	1.50	26.10	0.8698	52.2	"	"	"
Put up in 1 lb. blocks. The Vic- toria Creamery Association, Vic- toria, B. C., on wrapper.	11.10	85.80	1.60	1.50	22.00	0.8691	51.5	"	"	"
No brand; sold as cooking butter; tub.	8.60	85.50	1.58	1.32	29.9	0.8653	51.6	"	"	"
Tub butter; no brand; sold as cooking butter.	5.97	88.95	3.04	2.06	26.8	0.8653	52.0	"	"	"
Purchased at the dairy.	12.10	84.40	1.93	1.57	24.6	0.8653	52.1	"	"	"

APPENDIX H.

BULLETIN No. 132—BREAKFAST FOODS.

OTTAWA, March 25, 1907.

W. J. GERALD, Esq.,

Deputy Minister of Inland Revenue.

SIR—On the 22nd October last a collection of what are known as 'Breakfast Foods' was authorized by you and the samples were obtained in the open market by the food inspectors in the month of November following. They have since been examined in this laboratory, and the results are detailed in the table which accompanies this report, in which the names of the various brands, their vendors and manufacturers, and some of the claims made by the latter for their articles, are also given. The following is a memorandum of the number of samples obtained in the various inspection districts:—

	Samples.
Nova Scotia	6
P. E. Island	3
New Brunswick	6
Quebec	12
St. Hyacinthe	10
Montreal	12
Ottawa	8
Kingston	8
Toronto	10
London	8
Manitoba	8
British Columbia	8
Total	99

The food inspectors were instructed to obtain as great a variety of these 'breakfast foods' as possible, and perhaps some have been collected which do not properly belong to that class, and which do not much differ from the rolled oats or wheaten flours described in former Bulletins (see Nos. 98 and 127). The whole of the work connected with these 99 samples was carried out by Mr. J. G. A. Valin and is to be considered as having a bearing on some of the points referred to by Mr. McGill in his report of 10th December, 1902, published in Bulletin No. 84 on Cereal Breakfast Foods. The expression "Breakfast Foods" seems to be used for indicating that an addition of some sort has been made to the cereal used as a basis, or that the latter has received a certain amount of "preparation" or "cooking." Mr. McGill says that the claim of the manufacturers of the cooked or malted foods is that by the process to which they have been subjected the "insoluble starch is converted into soluble maltose and dextrine." The extent to which such alterations have been made seems to be best indicated by the percentages of alcoholic or aqueous extract as ascertained by Mr. Valin. The process followed by him is known as the Crysolite or Asbestos Fibre Method, and consists in distributing the fine-ground sample through such fibre contained in Macfarlane tubes, and subjecting these to drying and hot percolation which give the results detailed in the tabulated statement. The first in the columns of results contains the total proteids, being the nitrogen determined by the Kjeldahl-Gladding method multiplied by 6.25. The second is headed "moisture" and signifies loss at 100° C. The third column gives the loss to

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petrolie ether and is equivalent to fat. The fourth column shows the loss which the sample experienced from hot percolation with alcohol of 92 per cent., which is capable of removing sugars as well as some soluble proteids. Column five gives the substances removed by warm water, after the alcohol treatment, which are chiefly dextrines originally present in the sample or derived from the starch in the "preparation" of the breakfast foods. The headings of the other columns explain themselves.

In the tabulated statement the results are given in the order of the various collection districts and as obtained by the food inspectors, but in the following arrangement I have placed the analyses together which belong to those foods of which more than one sample has been collected, and which seem therefore to have been in greatest demand. This tabulation also admits of indicating the average percentages of certain important constituents.

GRAPE NUTS.

No. of Sample.	Proteid N x 6.25.	Moisture.	Petrolie Ether Extract (Fat).	Hot Alcohol Extract (Sugars, &c.)	Warm Water Extract (Dextrines).	Crude Fibre.	Total Ash.	Starch ap- proxima- tely by difference.
28329	13.12	7.00	0.76	12.20	30.20	1.80	1.60	33.32
30202	10.94	4.72	0.40	14.96	31.84	1.70	1.06	34.38
25919	11.73	5.76	0.40	16.48	27.76	0.85	1.26	35.76
28190	11.67	5.00	0.00	15.68	27.84	1.00	1.42	37.39
Average	11.86	5.62	0.39	14.83	29.41			

PUFFED RICE.

25914	8.75	8.02	0.12	0.00	16.04	1.45	0.84	64.78
25916	8.31	8.24	0.00	0.00	20.80	0.75	1.00	60.90
	8.53	8.13	0.06		18.42			

QUAKER RICE.

32302	10.94	7.80	0.12	0.00	22.96	0.70	0.64	56.84
30204	11.35	9.20	0.00	0.00	17.12	0.60	0.40	61.33
30230	12.37	8.80	0.00	0.00	14.80	0.75	0.20	63.08
	11.55	8.60	0.04		18.29			

EGG-O-SEE.

582	12.06	8.16	0.20	1.92	11.80	2.50	1.82	61.54
27201	10.93	8.40	0.44	0.84	14.20	2.70	1.92	60.57
31624	13.25	7.48	0.52	0.44	14.84	1.90	1.40	60.17
29394	13.81	6.92	1.44	0.00	12.80	2.15	2.28	60.60
31018	12.25	8.04	0.00	2.20	12.48	1.70	1.88	61.45
	12.46	7.80	0.52	1.08	13.12			

CANADA FLAKES.

31615	11.87	7.20	0.20	2.88	11.52	2.25	2.56	61.52
29393	13.12	7.84	0.40	4.36	11.96	2.35	1.80	58.17
31015	12.56	7.84	1.00	4.32	13.36	2.40	2.56	55.96
31024	10.06	7.72	1.00	2.68	12.20	2.25	1.96	62.13
30220	13.12	8.56	0.32	2.92	11.40	1.60	1.92	60.16
25917	11.37	7.04	0.32	1.92	13.44	1.50	2.00	62.41
	12.01	7.70	0.54	3.18	12.31			

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MALTA-VITA.

No. of Sample.	Proteids N. x 6·25.	Moisture.	Petrolie Ether Extract (Fat).	Hot Alcohol Extract (Sugar, &c.)	Warm Water Extract (Dextrines).	Crude Fibre.	Total Ash.	Starch ap- proxima- tely by difference.
28326	11·36	9·08	0·68	4·16	11·08	2·60	2·28	58·76
24291	12·25	5·75	1·20	4·20	11·68	2·60	2·28	60·04
26058	13·12	7·08	0·88	2·80	11·40	2·45	2·12	60·15
591	13·62	7·60	0·40	3·52	11·92	2·35	1·58	59·01
31618	14·00	7·16	0·40	2·64	11·28	2·00	1·60	60·92
30206	11·81	8·52	0·88	3·08	12·84	2·00	1·76	59·11
25911	10·50	7·44	0·00	1·80	14·40	1·65	1·62	62·59
	12·38	7·52	0·63	3·17	12·08			

ORANGE MEAT.

24294	11·87	9·76	0·56	2·08	9·92	2·99	1·36	61·56
26067	12·50	8·12	0·60	3·00	11·88	2·30	1·92	59·68
575	13·56	8·96	0·32	2·76	11·80	2·80	1·80	58·00
31614	13·62	6·92	0·48	4·20	12·84	2·35	2·00	57·59
31022	10·94	7·52	0·24	5·60	11·28	2·35	2·28	59·75
28189	11·37	8·00	0·28	7·04	12·16	1·50	1·80	57·89
	12·31	8·21	0·41	4·11	11·64			

VIM.

577	11·87	9·04	0·56	3·12	10·56	2·30	1·52	61·03
31613	13·56	7·60	0·08	3·96	11·92	2·35	2·00	58·53
	12·71	8·32	0·32	3·54	11·24			

BLANCO CERO.

28331	15·75	8·44	0·80	2·68	10·48	3·30	2·84	55·71
571	16·62	8·12	0·88	3·08	11·68	3·20	2·48	53·94
	16·18	8·28	0·84	2·88	11·08			

FORCE.

27202	10·50	7·84	0·52	2·28	9·88	2·56	1·66	64·77
27214	10·12	8·52	0·76	2·64	8·86	2·85	2·88	63·95
26055	13·43	8·40	1·40	2·72	10·24	2·70	1·64	59·47
31623	13·38	8·00	0·84	2·76	11·68	2·50	2·08	58·76
30207	10·94	8·44	0·96	0·84	11·64	2·48	1·52	63·18
32009	11·37	8·48	0·48	3·72	11·28	1·60	2·08	60·99
	11·62	8·28	0·83	2·49	10·60			

GUSTO.

27203	10·56	8·08	1·84	2·84	9·40	2·20	2·10	62·98
24290	12·93	6·80	1·36	3·36	8·40	3·50	1·80	61·85
26056	12·94	8·16	1·80	3·16	7·36	1·80	1·80	62·98
26061	12·93	8·56	1·60	0·92	11·36	2·00	1·60	61·03
576	11·37	8·92	1·44	1·28	10·52	2·40	1·22	62·85
31617	13·37	8·56	0·40	2·40	11·20	2·00	1·60	60·47
32303	13·25	6·56	1·12	3·44	12·00	3·30	2·04	58·29
30196	10·50	7·96	0·84	2·00	10·72	1·65	1·42	64·91
	12·23	7·95	1·30	2·42	10·12			

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MALT BREAKFAST FOOD.

No. of Sample.	Proteids N. x 6.25.	Moisture.	Petrolie Ether Extract. (Fat).	Hot Alcohol Extract (Sugars, &c.)	Warm Water Extract (Dextrines).	Crude Fibre.	Total Ash.	Starch ap- proxima- tely by difference.
27207	11.87	6.60	1.20	10.08	7.32	1.30	1.16	60.47
590	14.43	8.08	1.08	6.56	8.72	1.65	1.24	58.24
31621	15.31	6.76	0.60	6.72	10.08	1.10	1.24	58.19
31020	14.00	7.60	0.60	6.96	9.44	1.65	0.82	58.93
30242	12.37	7.28	0.52	7.96	9.80	1.20	1.06	59.81
30247	11.37	7.68	0.08	6.96	9.24	1.50	1.48	61.69
25920	11.73	7.24	0.00	8.08	8.72	0.50	1.64	62.09
	13.01	7.46	0.58	7.61	9.05			

PETIT JOHN'S B. F.

591	12.56	9.76	0.60	0.92	7.32	2.45	1.60	64.79
25918	9.62	7.68	0.48	2.40	7.72	1.25	1.42	59.43
	11.09	8.72	0.54	1.66	7.52			

RALSTON HEALTH B. F.

31622	15.87	9.52	1.00	2.80	7.17	1.45	1.36	60.83
28196	13.25	9.44	0.00	2.40	6.00	1.25	1.28	66.38
	14.56	9.48	0.50	2.60	6.58			

CREAM OF WHEAT.

27215	11.87	9.60	0.48	1.92	2.08	0.60	0.80	72.6
578	12.25	9.84	0.00	0.00	6.44	0.40	0.60	70.47
31620	13.83	9.44	0.32	0.00	7.76	0.50	0.40	67.75
29392	14.00	9.52	0.76	0.00	7.20	0.45	0.32	67.75
	12.99	9.60	0.39	0.48	5.87			

THE KING'S FOOD.

24293	13.12	8.00	1.00	3.32	5.44	1.80	1.98	65.34
579	12.81	8.88	0.96	1.68	5.92	2.00	1.84	65.
	12.96	8.44	0.98	2.50	5.68			

QUAKER OATS.

26059	16.18	7.88	4.84	3.48	4.70	1.85	1.68	59.39
26062	16.18	8.04	4.76	3.60	4.80	2.30	1.56	58.76
29391	16.87	7.43	6.16	2.16	6.08	1.70	1.74	57.81
31019	13.12	7.60	5.08	3.44	5.48	2.40	1.80	61.06
25915	14.00	7.65	5.20	1.80	5.16	1.95	1.28	62.96
	15.27	7.73	5.21	2.89	5.24	2.04	1.62	60.00

BREAKFAST FOOD—NO TRADE MARK GIVEN.

26043	13.81	9.68	0.72	1.60	4.72	1.50	1.30	66.67
26046	12.94	9.32	0.84	2.24	4.36	1.85	1.44	67.01
26054	12.85	9.40	0.76	1.44	3.96	2.20	1.60	67.79
	13.20	9.46	0.77	1.76	4.34			

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It is reasonable to assume that the greater the percentage of aqueous extract (after alcohol) found in the sample the greater is the extent to which the starch has been changed. In the following statement all the different brands collected have been arranged according to the amount of this percentage beginning with the highest.

No. of Sample.	Brand.	Proteids.	Fat.	Hot Alcohol Extract.	Aqueous Extract.
Average of 4 samples.	Grape Nuts.	11.86	0.39	14.83	29.41
28195.	Malted Cereal.	9.17	0.64	10.40	20.00
28188.	Malta Ceres.	14.00	0.24	6.48	18.72
Average of 2.	Puffed Rice.	8.53	0.66	0.00	18.42
" 3.	Quaker Rice.	11.55	0.04	0.00	18.29
31023.	Toasted Corn Flakes.	7.88	0.64	5.00	17.48
31619.	Granose Flakes.	11.00	0.16	4.56	13.92
30245.	Norka.	14.00	2.16	6.16	13.68
30244.	Apitexo.	15.31	0.00	3.52	13.44
29400.	Zest.	12.75	0.56	1.40	13.44
Average of 5.	Egg-O-See.	12.46	0.52	1.08	13.22
" 6.	Canada Flakes.	12.01	0.54	3.18	12.31
" 7.	Malta Vita.	12.38	0.63	3.17	12.08
" 6.	Orange Meat.	12.31	0.41	4.11	11.64
" 2.	Vim.	12.71	0.32	3.54	11.24
" 2.	Blanco Cero.	16.18	0.84	2.88	11.08
" 6.	Force.	11.62	0.83	2.49	10.60
31616.	Swiss Food.	13.12	1.04	2.32	10.50
Average of 8.	Gusto.	12.23	1.80	2.42	10.12
" 7.	Malt Break. F.	13.01	0.68	7.61	3.05
" 2.	Petit John's Break. F.	11.09	0.54	1.66	7.52
30205.	Pancake Flour.	10.50	0.16	4.00	7.28
24292.	Shredded Wheat.	12.68	1.20	0.00	7.08
30246.	Buckwheat Flour.	7.31	0.40	2.56	6.88
Average of 2.	Ralstons.	14.56	0.50	2.60	6.58
28193.	Capitol Farina.	8.31	0.00	0.00	6.40
30229.	Cooks Flaked Rice.	11.62	0.00	0.00	6.24
32301.	Beaver Oats.	16.87	5.64	1.96	5.88
Average of 4.	Cream of Wheat.	12.99	0.39	0.48	5.87
" 2.	The King's Food.	12.96	0.98	2.50	5.68
28191.	Man Hard B. F.	11.06	0.00	0.16	5.56
30203.	Cerata Wheat.	10.50	0.36	0.00	5.48
Average of 5.	Quaker Oats.	15.27	5.21	2.89	5.24
30199.	Hecker's Homing.	8.75	0.84	0.80	5.00
26060.	Saxon Oats.	16.18	4.32	3.20	5.00
31021.	Quaker Corn Meal.	8.12	0.48	1.60	4.88
30248.	Hecker's Farina.	11.37	0.00	0.00	4.56
26063.	Pilson's Oats.	16.00	5.72	3.28	4.52
Average of 3.	Various B. F.	13.20	0.77	1.76	4.34
24295.	Gritz.	14.68	1.96	3.36	3.76
30241.	Hornby Oatmeal.	16.62	6.00	2.20	1.42

If reference is made to Bulletin No. 127, it will be found that the percentage of aqueous extract (after alcohol) contained in the 12 samples of rolled oats there described, which have had no previous cooking, averages 2.12 and never exceeds 3.00. It would therefore seem to be reasonable to conclude that those breakfast foods prepared from oatmeal which yield more than 3 per cent aqueous extract have experienced "cooking" to some extent. It does not appear, however, that many of these breakfast food samples have been prepared from oats because only the following contain such an amount of fat as would indicate that origin:—

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	Proteids.	Fat.	Alcohol extract.	Aqueous extract.
	p. c.	p. c.	p. c.	p. c.
Beaver Oats.....	16.87	5.64	1.96	5.88
Quaker Oats.....	15.27	5.21	2.89	5.24
Saxon Oats.....	16.18	4.32	3.20	5.00
Pilson's Oats.....	16.00	5.72	3.28	4.52

It will be observed that these samples have all yielded more than 3 p.c. aqueous extract, and it may be inferred that these foods have experienced an amount of "preparation" corresponding to the percentage stated.

In the following table will be found the average analysis of 12 samples of rolled oats described in Bulletin No. 127 as well as of 2 samples of porridge made from the same article the one (I) without addition and the other (II) with an appropriate quantity of common salt:—

	Total proteids.	Moisture.	Fat.	Alcohol extract.	Water extract.	Crude Fibre.	Total ash.	Starch approximately and by difference.
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
Rolled oats (average)	12.56	8.71	4.74	3.77	2.12	1.64	1.45	65.01
Porridge I.....	3.00	83.98	0.09	0.54	1.22	0.22	0.65	10.80
Duplicate.....	2.88	83.11	0.12	0.07	1.31	0.26	0.62	11.62
Porridge II.....	3.00	82.96	0.20	1.14	2.38	0.20	0.92	9.20
Duplicate.....	3.16	82.97	0.18	1.05	2.30	0.20	0.96	9.18

When these figures are calculated on the dry substance the results are as follows :

	Total proteids.	Moisture.	Fat.	Alcohol extract.	Water extract.	Crude Fibre.	Total Ash.	Starch approximately and by difference.
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
Rolled Oats.....	13.76	.....	5.19	4.13	2.32	1.80	1.19	71.21
Porridge I.....	18.72	.....	0.55	0.34	7.62	1.37	3.90	67.41
" duplicate.....	17.04	.....	0.70	0.37	7.78	1.52	3.81	68.79
" No. II.....	17.60	.....	1.17	6.69	13.97	1.18	5.39	53.93
" duplicate.....	18.55	.....	1.05	6.18	13.50	1.18	5.63	53.88

If the analyses of the four varieties of prepared oats above mentioned are calculated on their dry substance the resulting figures may be compared with those obtained from the analyses of the porridge samples. None of them however show more than 6.37 per cent. of aqueous extract which does not amount to one-half of that obtained when porridge is prepared in the old fashioned way. It is worthy of remark that the figures here recorded show that cooking oatmeal without salt is a very ineffective way of "predigesting" the starch which it contains. Porridge No. II, cooked with salt, contains twice the amount of soluble dextrines produced in preparing No. I. Another fact which is brought out by these tests is that the fat seems to disappear during the cooking. It is very probable, however, that it enters into some sort of combination with the proteids, such as renders it incapable of removal by the usual solvents. Dr. Chamberlain of Washington has

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found that the fat of wheaten flour in the process of baking bread also enters into combination with the proteids.

For by far the greater number of the samples described in the tabulated statement it is claimed that they are made from wheat and judged by their percentages of aqueous extract, most of them have experienced such amounts of preparation as to make them, in different degrees, more easily digested than wheaten flour. Samples of the latter frequently show as much as 4 per cent of aqueous extract after alcohol, but it would seem unreasonable to look upon any foods from wheat as specially prepared unless yielding much more than that percentage. In considering the question as to what degree of "cooking" a "prepared breakfast food" should have undergone it is scarcely possible to avoid enquiring as to what amount of change wheaten flour undergoes in baking. To ascertain this the following analyses were made by Mr. Valin (in exactly the same manner as all the examinations above described), of dried bread crumb and dried bread crust. The former (I) in drying lost 31·96 per cent of its weight and the latter (II) 50·82 per cent:—

Bread.	Total proteids.	Moisture.	P. E. extract.	Alcohol extract.	Water extract.	Crude Fibre.	Total Ash.	Starch by difference.
(I) Crumb.....	12·67	2·56	0·00	0·00	16·32	0·70	1·06	66·69
Duplicate...	12·56	2·08	0·00	0·00	15·64	0·60	1·16	67·96
(II) Crust.....	12·75	0·36	0·40	3·56	13·20	0·75	1·16	67·82
Duplicate...	12·81	0·48	0·40	4·00	12·88	0·70	1·00	67·83

When these figures are calculated on the dry substance they show that bread contains from 13 to 16·75 per cent of substances soluble in water after alcohol, an amount which much exceeds that contained in most of the breakfast foods described in the tabulated statement. Assuming dry bread to contain an average of 15 per cent aqueous extract, and the moisture contained in breakfast foods to be about 8 per cent, it follows that, to be as well "prepared" as bread, the foods ought to show 13·8 per cent of aqueous extract. This, as shown in the figures given above, is the case with only about twenty per cent. of the brands collected.

For a good many of the samples described it is claimed that an addition to them of malt extract or of sugars has been made. The extent of this addition is roughly shown in the percentage of hot alcohol extract. But in the preparations from wheat a certain amount of this percentage may represent gliadin. The amount of this and other substances usually removed from wheaten flour by hot alcohol percolation is about five per cent and therefore it would be unsafe to regard those samples containing less than that as having had any malt or saccharine addition. It was not thought necessary to estimate the sugars present or determine those produced in cooking any of the samples by the action of the malt diastase which they might contain. The latter operation seems to lie beyond the scope of a food analysis, and besides, while "cooking is recommended" for some of the foods, in others it is stated to be unnecessary. An approximate estimation of the residual or insoluble starch has been made from which it will be seen that the "predigestion" claimed for many of the foods is not by any means complete, and that the use of the saliva and gastric juice cannot yet be dispensed with.

It has not been found advisable to introduce into the description of the various brands described all the claims made for them, some of which remind one of patent medicine advertising. But the essential features of the claims made are placed on record, and it is impossible to avoid remarking on the different degrees of subdivision effected in their treatment. That varies from "rolling" to "flaking" of a very complete character in which the grains are brought into the condition of thin, semitranslucent laminae. It is quite possible that this thinning out increases the digestibility but it is a question as to whether this change is worth the extra cost. It is not easy to get at

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the price of these articles per pound owing to the indefinite and varying weights contained in the packages. But it seems to amount to from 5 to 23 cents per lb. Since oatmeal or wheaten flour is retailed at from 3 to 4 cents, it becomes a question as to how far the extra price is justified.

With reference to the question of adulteration it does not appear that any of the samples referred to in this report can be challenged with effect under any of the provisions of the Act. The names under which they are sold are too fanciful and indefinite and do not admit of being compared with their composition. Even in the case of those foods which claim to be "malted," and may not contain diastase it is doubtful as to whether they could be challenged in the absence of a standard.

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,

Chief Analyst.

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RESULTS OF AN INSPECTION OF A COLLECTION

. DISTRICT OF NOVA SCOTIA.—

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	From Inspector's Report.
				Quantity.	Cents.		
1906.							
Nov. 5	Egg-O-See....	27201	J. Frank Crowe, Halifax, N.S.	1 lb....	10	Egg-O-See Cereal Co., Quincy, Ill., U.S.A.	Labelled 'Egg-O-See; made from choicest wheat; drawn from 1 lb. package.'
" 5	Breakfast Food.	27202	Bauld Bros. & Co., Halifax, N.S.	1 "	13	Force Food Co., Buffalo, N.Y.	Labelled 'the whole of wheat force combined with barley malt.'
" 5	Gusto.....	27203	John Tobin & Co., Halifax, N.S.	1 "	10	The Hoco Mills Co., Buffalo, N.Y.	Labelled 'Gusto.'
" 5	Malt Breakfast Food.	27207	W. C. Anderson, George St., Halifax, N.S.	2 "	18	The Malted Cereal Co., Burlington, Vt., U.S.A.	Labelled 'the choicest whole wheat combined with the best barley malt; rich in malt gluten and phosphate.'
" 7	Force Breakfast Food.	27214	S. L. Cross, Kentville, N.S.	1 "	15	Force Food Co., Buffalo, N.Y.	Labelled 'the natural food for creating power, &c.'
" 8	Cream of Wheat.	27215	Wentworth Stores, Windsor, N.S.	2 "	20	Cream of Wheat Co., Minneapolis, Min.	Sold as 'cream of wheat.'

DISTRICT OF PRINCE EDWARD ISLAND.—

Nov. 5	Malta Vita...	28326	Brace & McKay, Summerside.	3 pkgs..	45	Malta Vita Pure Food Co.	Labelled 'concentrated malted food; ready to eat. Pure pre-digested, thoroughly cooked, prepared from selected wheat, barley malt and other ingredients.'
" 6	Grape Nuts...	28329	Geo. Rackham, Charlottetown.	3 " ..	45	Postum Cereal Co., Battle Creek, Mich.	Labelled 'a food for brain and nerve centres; fully cooked; pre-digested; dextrose and grape sugar; made by special treatment from wheat and barley.'

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OF SAMPLES OF BREAKFAST FOODS.

R. J. WAUGH, INSPECTOR.

Additional Observations and Quotations from Label.	RESULTS OF ANALYSIS.								No. of Sample.	Remarks by Analyst. — (Microscopical Exami- nation).
	Total Proteids. N \times 6.25.	Moisture.	Petroleic Ether Extract (Fat).	Alcohol Extract. (Sugars, &c.)	Water Extract. (Dextrines).	Crude Fibre.	Total Ash.	Starch approxi- mately by dif- ference.		
In flakes; not sweet tasted.	p.c. 10.93	p.c. 8.40	p.c. 0.44	p.c. 0.84	p.c. 14.20	p.c. 2.70	p.c. 1.92	p.c. 60.57	27201	Apparently wheat; granules much bro- ken.
" "	10.50	7.84	0.52	2.28	9.88	2.55	1.66	64.77	27202	" "
" "	10.56	8.08	1.84	2.84	9.40	2.20	2.10	62.98	27203	Starch granules all broken.
Granular; not sweet tasted.	11.87	6.60	1.20	10.08	7.32	1.30	1.16	60.47	27207	Wheat or barleystarch; probably a mixture.
Flaked; not sweet tasted.	10.12	8.52	0.76	2.64	8.88	2.85	2.28	63.95	27214	Starch granules much broken; apparently wheat.
Finely granular.	11.87	9.60	0.48	1.92	2.08	0.60	0.80	72.65	27215	Wheat starch.

T. MOORE, INSPECTOR.

Flaked; not sweet tasted.	11.36	9.08	0.68	4.16	11.08	2.60	2.28	58.76	28326	Starch granules much broken; wheat or barley.
Coarsely granular; sweetish tasted; brown coloured.	13.12	7.00	0.76	12.20	30.20	1.80	1.60	33.32	28329	Wheat or barley; pro- bably a mixture of both.

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RESULTS OF AN INSPECTION OF A COLLECTION

DISTRICT OF PRINCE EDWARD ISLAND—

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	From Inspector's Report.
				Quantity.	Cents.		
1906.							
Nov. 6	Blanco-Cero ..	28331	Sanderson & Co., Charlottetown.	3 " ..	45	C. F. Blanke & Co., St. Louis, Mo.	Blanco Cero, cooked and ready to serve; scientifically prepared from whole grain.

DISTRICT OF NEW BRUNSWICK—

Nov. 15	Gusto	24290	Hall & Fairweather, 719 Ward St., St. John, N.B.	3 pkgs .	25	The Hogo Mills, Buf- falo, N.Y.	Labelled 'Gusto; ready for the table. Crisp, delicious wheat food.'
" 16	Malta Vita...	24291	The Two Barker's, Ltd., 500 Princess St., St. John, N.B.	3 " ..	30	Malta Vita Pure Food Co., Battle Creek, Mich.	Labelled 'the perfect food; guaranteed ab- solutely pure concentrated malted food.'
" 17	Shredded WholeWheat	24292	Charles A. Clark, 49 Charlotte St., St. John, N.B.	3 " ..	45	Canadian Shredded Wheat Co., Ltd., Nia- gara Falls, Ont.	Labelled shred- ded wheat. Patented May 27, 1896.
" 19	The King's Food.	24293	W. F. Hatheway Co., Ltd., 17-18 South Wharf, St. John, N.B.	3 " ..	75	The Robert Greig Co., Ltd., Toronto, Ont.	Labelled 'The King's Food. Made in Can- ada. Ideal wheat food, &c
" 20	Orange Meat.	24294	McPherson Bros., 181 Union St., St. John, N.B.	3 " ..	45	The Frontenac Cereal Co., Ltd., Kingston, Ont.	Labelled 'Orange Meat; made in Canada; re- quires no cook- ing; ready to serve.'
" 20	Gritz	24295	W. F. Hatheway Co., Ltd., 17-18 South Wharf, St. John, N.B.	3 " ..	35	Vendors.	Trade mark 'Gritz.' This article of food is ahead of oat- meal.

DISTRICT OF QUEBEC—

Nov. 12	Breakfast Food	26043	François Bourrett, 143 St. Paul, Que.	2 lbs.	15	N. Rioux et Cie.....	
" 12	"	26046	Ozias Lacroix, 19 St. Joseph, Que.	2 "	15	Thomas Davidson, Que	
" 13	"	26054	L. N. Bergeron, 20 Couronne St., Que.	1 "	30	Not known	

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OF SAMPLES OF BREAKFAST FOODS—*Continued.*T. MOORE, INSPECTOR—*Continued.*

Additional Observations and Quotations from Label.	RESULTS OF ANALYSIS.								No. of Sample.	Remarks by Analyst (Microscopical Examination).
	Total Proteids N x 6.25.	Moisture.	Petrolc Ether Extract (Fat).	Alcohol Extract. (Sugars, &c.)	Water Extract. (Dextrines).	Crude Fibre.	Total Ash.	Starch approxi- mately by dif- ference.		
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
Contents of 1 package weigh 1 lb.	15.75	8.44	0.80	2.68	10.48	3.30	2.84	55.71	28331	Wheat starch.

J. C. FERGUSON, INSPECTOR.

Contents of package weigh 19 ounces.	12.93	6.80	1.36	3.36	8.40	3.50	1.80	61.85	24290	Wheat starch.
Contents of package weigh 12½ oz.	12.25	5.75	1.20	4.20	11.68	2.60	2.28	60.04	24291	Starch granules much broken; wheat or barley.
Food in 1 package weighs 13½ oz.	12.68	8.00	1.20	0.00	7.08	2.70	1.80	66.54	24292	Wheat starch.
Rolled; made from selected Canadian wheat. 1 package contains 3 lbs. 6 oz.	13.12	8.00	1.00	3.32	5.44	1.80	1.98	65.34	24293	"
One package contains 19 oz.	11.87	9.76	0.56	2.08	9.92	2.90	1.36	61.55	24294	Apparently wheat starch granules; much broken.
.....	14.68	9.84	1.96	3.36	3.76	1.25	1.52	63.63	24295	Wheat starch; pos- sibly barley.

E. BELAND, INSPECTOR.

Fine grained but not so fine as flour; some grains yellow- ish coloured.	13.81	9.68	0.72	1.60	4.72	1.50	1.30	66.67	26043	Wheat starch; possibly barley.
In flakes.....	12.94	9.32	0.84	2.24	4.36	1.85	1.44	67.01	26046	" "
Rolled.....	12.85	9.40	0.76	1.44	3.96	2.20	1.60	67.79	26054	" "

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RESULTS OF AN INSPECTION OF A COLLECTION

DISTRICT OF QUEBEC—

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	From Inspector's Report.
				Quantity.	Cents.		
1906.							
Nov. 14	Force.....	26055	George Laroche, 64 du Pont St., Que.	2 lbs.	15	Turcotte et frère, Que.	.....
" 14	Gusto	26056	" "	2 "	15	" "	.....
" 14	Orange Meat...	26057	" "	2 "	15	" "	.....
" 14	Malta Vita ...	26058	" "	2 "	15	" "	.....
" 14	Quaker Oats...	26059	" "	2 "	10	" "	.....
" 14	Saxon Oats...	26060	" "	2 "	15	" "	.....
" 14	Gusto	26061	H. St. Cyr, 95 du Pont St., Que.	2 "	15	Whitehead & Turner, Que.	.....
" 14	Quaker Oats...	26062	" "	2 "	10	" "	.....
" 14	Pilson's Oats...	26063	" "	2 "	25	" "	.....

DISTRICT OF ST. HYACINTHE—

Nov. 7	Orange Meat.	575	Godreau & Stebens, St. Jean, Que.	1 lb.	15	Frontenac Cereal Co., Kingston, Ont.	Marked as "Scientifically prepared. Every particle is perfectly cooked and easily digested."
" 8	Gusto	576	H. Paré, Granby, Que.	1 "	10	The Hoco Mills, Buffalo, N. Y.	Called "Crisp delicious food."
" 8	Vim... ..	577	J. A. Menard, Farnham, Que.	13 ozs.	10	Malta Vita Pure Food Co., Toronto, Ont.	Marked "The good food; whole wheat, cooked and baked; ready to serve with hot or cold milk."
" 9	Cream of Wheat.	578	A. H. Moore, Magog, Que.	29 "	20	Cream of Wheat Co., Minneapolis, Minn.	It is stated that "Cream of Wheat is not only one of the most delicate and delicious breakfast foods but in addition contains a very large percentage of gluten."

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OF SAMPLES OF BREAKFAST FOODS—Continued.

E. BELAND, INSPECTOR—Continued.

Additional Observations and Quotations from Label.	RESULTS OF ANALYSIS.								No. of Sample.	Remarks by Analyst. (Microscopical Examination).
	Total Proteids. N \times 6.25.	Moisture.	Petroleic Ether Extract (Fat).	Alcohol Extract. (Sugars, &c.)	Water Extract. (Dextrines).	Crude Fibre.	Total Ash.	Starch approxi- mately by dif- ference.		
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
In flakes.....	13.43	8.40	1.40	2.72	10.24	2.70	1.64	59.47	26055	Apparently wheat starch; granules much broken.
"	12.94	8.16	1.80	3.16	7.36	1.80	1.80	62.98	26056	" "
"	12.50	8.12	0.60	3.00	11.88	2.30	1.92	59.68	26057	Starch granules much broken; apparently wheat starch.
"	13.12	7.08	0.88	2.80	11.40	2.45	2.12	60.15	26058	Starch granules much broken; wheat or barley.
Flaked or rolled....	16.18	7.88	4.84	3.48	4.70	1.85	1.68	59.39	26059	Starch, oat.
"	16.18	8.04	4.32	3.20	5.00	2.90	1.82	58.54	26060	Oat starch.
In flakes.....	12.93	8.56	1.60	0.92	11.36	2.00	1.60	61.03	26061	Starch granules much broken; probably wheat starch.
Rolled or flaked....	16.18	8.04	4.76	3.60	4.80	2.30	1.56	58.76	26062	Oat starch.
"	16.00	7.60	5.72	3.28	4.52	1.85	1.72	59.31	26063	"

J. C. ROULEAU, INSPECTOR.

.....	13.56	8.96	0.32	2.76	11.80	2.80	1.80	58.00	575	Starch granules much broken; apparently wheat starch
.....	11.37	8.92	1.44	1.28	10.52	2.40	1.22	62.85	576	Starch granules much broken; probably wheat starch.
In flakes.....	11.87	9.04	0.56	3.12	10.56	2.30	1.52	61.03	577	Starch granules much broken; apparently wheat starch.
Finely granular, yellowish coloured.	12.25	9.84	0.00	0.00	6.44	0.40	0.60	70.47	578	Wheat starch.

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RESULTS OF AN INSPECTION OF A COLLECTION

DISTRICT OF ST. HYACINTHE

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	From Inspector's Report.
				Quantity.	Cents.		
1906.							
Nov. 9	King's Food..	579	L. H. Olivier, Sherbrooke, Que.	2½ lbs.	25	The Robert Greig Co., Ltd., Toronto.	Labelled as "The ideal wheat food. Choicest product from carefully selected Canadian wheat."
" 9	Malt Breakfast Food.	580	F. A. Bourque et Cie, Sherbrooke, Que.	2 pkgs.	30	The Malted Cereal Co., Burlington, Vt.	Called "The original and standard malt wheat cereal."
" 14	Blanco Cero...	571	A. Lamothe, St. Ours, Que.	17 ozs.	10	C. F. Blanke & Co., St. Louis.	.....
" 15	Petit John's Breakfast Food.	581	O. Lambert, Iberville, Que.	30 "	15	The American Cereal Co., Chicago, Ill.	.....
" 17	Egg-O-See....	582	Thos. Hébert, St. Hyacinthe, Que.	13 "	13	Battle Creek Breakfast Food Co., Quincy, Ill.	.....
" 17	Malta Vita...	591	E. Benoit, St. Hyacinthe, Que.	14 "	10	Malta Vita Pure Food Co., Battle Creek, Mich.	.....

DISTRICT OF MONTREAL—

Nov. 7	Vim.....	31613	The S. Carsley Co., Ltd., Montreal.	2 pkgs..	20	Malta Vita Pure Food Co.	Each package weighed 14 oz. "Toasted wheat."
" 7	Orange Meat..	31614	" "	1 " ..	15	Frontenac Cereal Co., Kingston, Ont.	Package weighed 1½ lbs.
" 7	Canada Flakes	31615	" "	1 " ..	15	Peterboro' Cereal Co., Peterboro', Ont.	Package weighed 1½ lbs., made from Manitoba wheat.
" 7	Swiss Food...	31616	" "	1 " ..	15	P. McIntosh & Son, Toronto.	Package weighed 2 lbs. 10 ozs.
" 7	Gusto.....	31617	Howe, McIntyre & Co., Youville Place, Montreal.	1 " ..	08	Pawnee Cereal Co., Cedar Rapids, Iowa.	Weight of package 1 lb. A toy for children in each package.
" 7	Malta Vita...	31618	" "	1 " ..	08	Malta Vita Pure Food Co., Battle Creek, Mich.	Weight of package 14 ozs. "Combines the well known food values of wheat and the medicinal values of malt."

SESSIONAL PAPER No. 14

OF SAMPLES OF BREAKFAST FOODS—*Continued.*J. C. ROULEAU, INSPECTOR—*Continued.*

Additional Observations and Quotations from Label.	RES LTS OF ANALYSIS.								No. of Sample.	Remarks by Analyst, — (Microscopical Examina- tion).
	Total Proteids N × 6.25.	Moisture.	Petric Ether Extract (Fat).	Alcohol Extract. (Sugars, &c.)	Water Extract. (Dextrines).	Crude Fibre.	Total Ash.	Starch approxi- mately by dif- ference.		
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
.....	12.81	8.88	0.96	1.68	5.92	2.00	1.84	65.91	579	Wheat starch.
Said to be wheat com- bined with Malt- diastase. Recom- mended to "cook thoroughly." One package contains 13 ozs.	14.43	8.08	1.08	6.56	8.72	1.65	1.24	58.24	580	Wheat or barley starch; probably a mixture of both.
.....	16.62	8.12	0.88	3.08	11.68	3.20	2.48	53.94	571	Wheat starch.
.....	12.56	9.76	0.60	0.92	7.32	2.45	1.60	64.79	581	Wheat or barley; prob- ably wheat.
.....	12.06	8.16	0.20	1.92	11.80	2.50	1.82	61.54	582	Starch granules much broken; apparently wheat starch.
.....	13.62	7.60	0.40	3.52	11.92	2.35	1.58	59.01	591	Wheat or barley starch; granules much broken.

J. J. COSTIGAN, INSPECTOR.

Flaked; "whole wheat steamed, cooked and baked." "Ready to serve."	13.56	7.60	0.08	3.96	11.92	2.35	2.00	58.53	31613	Starch granules much broken; apparently wheat starch.
Flaked; requires no cooking. "Ready to serve."	13.62	6.92	0.48	4.20	12.84	2.35	2.00	57.59	31614	" "
May be eaten in any condition.	11.87	7.20	0.20	2.88	11.52	2.25	2.56	61.52	31615	" "
Rolled; "Partly cooked" but never- theless cooking for 10 or 12 minutes re- commended.	13.12	9.20	1.04	2.32	10.50	1.80	1.44	60.58	31616	Wheat starch.
Wheat flakes." "Ready to serve."	13.37	8.56	0.40	2.40	11.20	2.00	1.60	60.47	31617	Starch granules much broken; apparently wheat starch.
Flaked; "Concen- trated, malted thor- oughly, cooked, pre- digested and al- ways ready."	14.00	7.16	0.40	2.64	11.28	2.00	1.60	60.92	31618	Wheat or barley starch

7-8 EDWARD VII., A. 1908

RESULTS OF AN INSPECTION OF A COLLECTION OF DISTRICT OF MONTREAL—

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	From Inspector's Report.
				Quantity.	Cents.		
1906.							
Nov. 7	Granose Flakes	31619	Howe, McIntyre & Co., Youville Place, Montreal.	1 pkg...	08	Battle Creek Health Food Co.	Canadian Agency, London, Ont. Weight of package 1 lb.
" 7	Cream of Wheat.	31620	" "	1 " ..	16	Cream of Wheat Co...	Weight of package 2 lbs. "Made from Hard Spring Wheat."
" 7	Malt Breakfast Food.	31621	Brouillet & Guay, 77 University St., Montreal.	1 " ..	20	Malted Cereal Co., Burlington, Vt.	Weight of package 2 lbs. "The whole being of the finest gluten wheat of the North-west."
" 7	Ralston Health Breakfast Food.	31622	" "	1 " ..	20	Ralston Purina Co., St. Louis, Mo.	Weight of package 2 lbs.
" 7	Force	31623	P. Campbell & Co., 42 Victoria St., Montreal.	1 " ..	13	Force Food Co. . . .	Weight 1 lb. A simple preparation of whole wheat and barley malt.
" 7	Egg-O-See ...	31624	" "	1 " ..	13	Manufactured at Quincy, Ill.	Weight 1 lb. A simple preparation of whole wheat and barley malt.

DISTRICT OF OTTAWA—

Nov. 14	Quaker Oats.	29391	George Thomas, 63 George St., Ottawa	3 pkgs., 2 lbs.	30	American Cereal Co., Peterboro', Ont.	Marked ——— "Quaker rolled white oats. Quaker brand. Made in Canada."
" 14	Cream of Wheat.	29392	" "	3 " ..	60	Cream of Wheat Co., Minneapolis, Minn.	Said to be "made from choicest selected hard spring wheat."
" 14	Canada Flakes	29393	" "	3 " ..	45	Peterboro' Cereal Co..	Made in Canada from Manitoba wheat.
" 14	Egg O-See....	29394	" "	3 " ..	45	Quincy, Illinois, U.S.A.	Said to be "made from choicest wheat."

SESSIONAL PAPER No. 14

SAMPLES OF BREAKFAST FOODS—*Continued.*J. J. COSTIGAN, INSPECTOR—*Continued.*

Additional Observations and Quotations from Label.	RESULTS OF ANALYSIS.								No. of Sample.	Remarks by Analyst. (Microscopical Exami- nation.)
	Total Proteids N \times 6.25.	Moisture.	Petrol-ic Ether Extract (Fat).	Alcohol Extract. (Sugars, &c.)	Water Extract (Dextrines).	Crude Fibre.	Total Ash.	Starch approxi- mately by dif- ference.		
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
"Perfectly cooked; ready to eat at once."	11.00	7.20	0.16	4.56	13.92	2.60	2.28	58.28	31619	Starch granules a broken.
Fine grained; cook- ing recommended.	13.83	9.44	0.32	0.00	7.76	0.50	0.40	67.75	31620	Wheat starch.
"Thoroughly parch- ed and sterilized; then scientifically combined with the natural digestive agent malt diase."	15.31	6.76	0.60	6.72	10.08	1.10	1.24	58.19	31621	Wheat or barley starch; probably a mixture.
.....	15.87	9.52	1.00	2.80	7.17	1.45	1.36	60.83	31622	Wheat starch.
"The work of diges- tion already half done."	13.38	8.00	0.84	2.76	11.68	2.50	2.08	58.76	31623	Starch granules all broken.
Flaked; "Thorough- ly steam cooked. Ready to use."	13.25	7.48	0.52	0.44	14.84	1.90	1.40	60.17	31624	Starch granules much broken; apparently wheat.

A. E. SANDERSON, IN-PECTOR.

Cooking recommend- ed. 1 package con- tains 2 lbs.	16.87	7.48	6.16	2.16	6.08	1.70	1.74	57.81	29391	Oat starch.
Cooking required; 1 package contains 28 oz.	14.00	9.52	0.76	0.00	7.20	0.45	0.32	67.75	29392	Wheat starch.
"Elle est toujours préparée et tou- jours délicieuse."	13.12	7.84	0.49	4.36	11.96	2.35	1.80	58.17	29393	Starch granules much broken; apparently wheat.
"Pure healthful syrups are used." 1 package contains 11 ozs.	13.81	6.92	1.44	0.00	12.80	2.15	2.28	60.60	29394	" "

7-8 EDWARD VII., A. 1908

RESULTS OF AN INSPECTION OF A COLLECTION

DISTRICT OF OTTAWA—

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	From Inspector's Report.
				Quantity.	Cents.		
1906.							
Nov. 15	Zest	29400	J. Currell, 86 Queen St. west, Ottawa.	3 pkgs.	30	Quaker Oats Co., Chicago.	Marked, "Ready to eat," and "made of the finest Pacific Coast white wheat" also "thoroughly cooked."
" 19	Beaver Oats..	32301	F.A. Scott, 292 Wellington St., Ottawa	1 " ..	25	P. McIntosh & Son, Toronto.	Beaver rolled oats.
" 19	Quaker Puffed Rice.	32302	" " "	3 " ..	30	American Cereal Co., Chicago.	Quaker puffed rice; a prepared breakfast food.
" 19	Gusto	32303	" " "	3 " ..	45	Pawnee Cereal Co., Cedar Rapids, Iowa, U.S.A.	"Wheat food" ..

DISTRICT OF KINGSTON—

Nov. 6	Canada Flakes	31015	James McCulla, Montreal, St., Kingston	6 lbs...	45	Peterboro' Cereal Co.	Made from Manitoba wheat.
" 6	Egg-O-See....	31018	P. A. Haffner, Montreal, St., Kingston	6 " ..	45	Manufactured at Quincy, Ill., U.S.A.	Made from choicest wheat.
" 6	Quaker Oats..	31019	Vincent Oakley, Brock St., Kingston.	6 " ..	30	American Cereal Co., Peterboro'.	Rolls white oats.
" 7	Malt Breakfast Food.	31020	Wallbridge & Clarke, Bridge St., Belleville.	6 " ..	60	The Malted Cereal Co., Burlington, Vermont	All the virtues of malt; all the strength of wheat.
" 7	Quaker Corn Meal.	31021	" " "	6 " ..	30	Quaker Oats Co., Chicago.	(Yellow granulated) "It is made only of the crystal part of choice yellow corn."

SESSIONAL PAPER No. 14
OF SAMPLES OF BREAKFAST FOODS—*Continued.*

A. E. SANDERSON, INSPECTOR—*Continued.*

Additional Observations and Quotations from Label.	RESULTS OF ANALYSIS.								No. of Sample.	Remarks by Analyst. (Microscopical Exami- nation).
	Total Proteids N × 6.25.	Moisture.	Petrolic Ether Extract (Fat).	Alcohol Extract. (Sugars, &c.)	Water Extract. (Dextrines).	Crude Fibre.	Total Ash.	Starch approxi- mately by dif- ference.		
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
1 package contains 7 ozs	12.75	7.80	0.56	1.40	13.44	3.50	2.10	58.45	29400	Starch granules much broken; apparently wheat or barley.
Cooking recommend- ed.	16.87	6.52	5.64	1.96	5.88	1.95	1.76	59.42	32301	Oat starch.
"The wonderful inven- tion of puffing rice cooks the starch granules so thoroughly that Quaker puffed rice is very largely a predigested food." 1 package contains 7 oz.	10.94	7.80	0.12	0.00	22.96	0.70	0.64	56.84	32302	Starch granules very much broken.
"Wheat flakes ready to serve." 1 pack- age contains 17 oz.	13.25	6.56	1.12	3.44	12.00	3.30	2.04	58.29	32803	Starch granules much broken; apparently wheat.

J. HOGAN, INSPECTOR.

"Serve cold or warm." 1 package contains 19½ ozs.	12.56	7.84	1.00	4.32	13.36	2.40	2.56	55.96	31015	Starch granules much broken.
"Good to eat at any time."	12.25	8.04	0.00	2.20	12.48	1.70	1.88	61.45	31018	Starch granules much broken; apparently wheat starch.
.....	13.12	7.60	5.08	3.44	5.48	2.40	1.80	61.08	31019	Oat starch.
*	14.00	7.60	0.60	6.96	9.44	1.65	0.82	58.93	31020	Wheat or barley starch; probably a mixture.
1 package contains 2 lbs. 15 ozs.	8.12	10.04	0.48	1.60	4.88	1.60	0.20	73.08	31.21	Maize starch.

* Analysis:—

Proteids (brain, nerve and muscle food) ..	11.63
Carbohydrates (heat and flesh producers) ..	77.00
Fat	1.75
Lignose and cellulose	0.73
Ash (phosphates, lime, &c.)	1.05
Water	7.84

100 00

7-8 EDWARD VII., A. 1908

RESULTS OF AN INSPECTION OF A COLLECTION

DISTRICT OF KINGSTON—

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	From Inspector's Report.
				Quantity.	Cent.		
1906.							
Nov. 7	Orange Meat	31022	Wallbridge & Clarke, Bridge St., Belleville.	4 lbs.	45	Frontenac Cereal Co., Kingston.	
" 7	Toasted Corn Flakes.	31023	O. S. Hicks, Front St., Belleville.	1½ "	30	W. R. Kellogg, Battle Creek, Mich.	Used and recommended by the Battle Creek Sanatorium.
" 7	Canada Flakes	31024	" " "	4 "	45	Peterboro' Cereal Co.	Made from Manitoba wheat.

DISTRICT OF TORONTO—

Nov. 14	Canada Flakes	30220	Peter Anderson, grocer, Guelph.	3 pkgs.	15	Peterboro' Cereal Co.	"From golden grain to package form no human hand touches Canada Flakes."
" 16	Cook's Flaked Rice.	30229	Michie & Co., Ltd., King st., Toronto.	1 "	20	American Rice Food Co., Matawan, N.J.	Made from Louisiana and Texas rice.
" 16	Quaker Puffed Rice.	30230	" " "	1 "	10	American Cereal Co., Chicago, U.S.A.	"Only the very best grade of rice is used."
" 21	Hornby's Oat-meal.	30241	" " "	1 "	20	Hornby Co., N.Y.	Process: Drying in fire kilns, impurities removed, steam cooking the kernels for several hours, thereby converting the starch into dextrine and drying by superheated air.
" 21	Malted Food	30242	" " "	1 "	18	Malted Cereal Co., Burlington, Vt.	
" 22	Apitezo	30244	Midland Bros., King st., Toronto.	128 3 " contains 18 oz.	45	American Cereal Co., Chicago, U.S.	Claimed to be made of "grain combined with vegetable or plant iron."

SESSIONAL PAPER No. 14

OF SAMPLES OF BREAKFAST FOODS—*Continued.*J. HOGAN, INSPECTOR—*Continued.*

Additional Observations and Quotations from Label.	RESULTS OF ANALYSIS.								No. of Sample.	Remarks by Analyst (Microscopical Examination).
	Total Proteids N × 6.25.	Moisture.	Petrolie Ether Extract (Fat).	Alcohol Extract. (Sugars, &c.)	Water Extract. (Dextrines).	Crude Fibre.	Total Ash.	Starch approxi- mately by dif- ference.		
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
"Requires no cook- ing; all ready to eat."	10.94	7.52	0.24	5.60	11.28	2.35	2.28	59.79	31022	Starch granules much broken; probably wheat.
Finely flaked. One package contains 4½ ozs.	7.88	6.08	0.64	5.00	17.48	2.60	1.16	59.16	31023	Starch granules much broken; apparently maize starch.
"The wheat is thor- oughly washed and scientifically pre- pared by the latest improved machin- ery."	10.06	7.72	1.00	2.68	12.20	2.25	1.96	62.13	31024	Starch granules very much broken; pro- bably wheat.

T. KIDD, ACTING INSPECTOR.

All of the wheat toasted, ready to eat. 1 package con- tains 7 ozs.	13.12	8.56	0.32	2.92	11.40	1.60	1.92	60.16	30220	Starch granules very much broken; prob- ably wheat.
"Don't cook"	11.62	8.84	0.00	0.00	6.24	0.75	0.40	72.15	30229	Starch granules very much broken; prob- ably rice.
"Thoroughly cooked and sterilized."	12.37	8.80	0.00	0.00	14.80	0.75	0.20	63.08	30230	"
"Steam cooked," but nevertheless direc- tions given for cooking.	16.62	7.80	6.00	2.20	1.42	2.40	1.40	62.16	30241	Oat starch.
.....	12.37	7.28	0.52	7.96	9.80	1.20	1.06	59.81	30242	Wheat or barley; prob- ably a mixture.
.....	15.31	7.84	0.00	13.52	13.44	1.50	2.02	46.37	30244	Starch granules very much broken. The analysis on label can- not be sustained.

* Analysis:—

Fat	0.99
Protein	19.00
Dextrinized carbohydrates and cellulose...	54.67
Grape sugar	16.00
Ash	1.67
Moisture	7.77

7-8 EDWARD VII., A. 1908

RESULTS OF AN INSPECTION OF A COLLECTION OF

DISTRICT OF TORONTO—

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	From Inspector's Report.
				Quantity.	Cents.		
1906.							
Nov. 22	Norka	30245	Simpson & Co., Ltd., Yonge st., Toronto	1 pkg. contain- ing 10 oz.	15	Norka Food Co., Battle Creek, U.S.	Labelled as "Cooked and malted oat food." "The Twentieth Century Food"
" 22	Buckwheat Flour.	30246	" " ..	1 " ..	10	F. F. Dalley & Co., Hamilton.	"Self-raising Royal Hygien- ic flour."
" 22	Malt Break- fast Food.	30247	" " ..	1 " ..	15	H. P. Eckart, wholesale grocer, Toronto.	"The choicest whole wheat scientifically combined with the best barley malt."
" 22	Hecker's Far- ina.	30248	T. Eaton & Co., Yonge st., Toronto.	3 " ..	30	Hecker, Jones & Jewell Milling Co., N. Y.	Labelled as made from the heart of selected wheat.

DISTRICT OF LONDON—

Nov. 2	Toy Guster...	30197	Thomas Langlois, grocer, Windsor, Ont.	1 " ..	10	J. F. Smith, wholesale grocer, London, Ont.	Wheat flakes "For health, strength and good cheer."
" 3	Hecker's Hom- iny.	30199	Hugh Malcomson, grocer, Chatham, Ont.	1 " ..	12	Hecker, Jones & Jewell Co., N. Y.	
" 3	Grape Nuts...	30202	Edward O'Flaherty, grocer, Stratford, Ont.	3 " ..	45	Postum Cereal Co., Battle Creek, Mich.	Said to be made by special treat- ment of wheat and barley, dex- trose and grape sugar.
" 3	Cereta Wheat Food.	30203	Walsh Bros., grocer, Stratford, Ont.	3 " .. 1 " con- t - 21 OZS.	30	Manufacturers of Qua- ker Oats.	Labelled as "milled from the very choice- st part of the wheat."
" 5	Quaker Puffed Rice.	30204	Williams & Purcell, Seaforth, Ont.	3 pkgs..	45	The American Cereal Co., Chicago.	Patented Aug., 1902; Aug. and Sept., 1904.
" 5	Pancake Flour	30205	A. G. Ault, Sea- forth, Ont.	3 " ..	45	Davis Milling Co., St. Joseph, U.S.	Labelled "Aunt Jemima's Pan- cake flour for griddle cakes, muffins and gems. Made of wheat, corn and rice."
" 5	Malta Vita...	30206	Henry Levins, Sea- forth, Ont.	3 " ..	30	Pure Food Co., Toronto.	Labelled "Con- centrated malt- ed food."

SESSIONAL PAPER No. 14

SAMPLES OF BREAKFAST FOODS—*Continued.*T. KIDD, ACTING INSPECTOR—*Continued.*

Additional Observations and Quotations from Label.	RESULTS OF ANALYSIS.								No. of Sample.	Remarks by Analyst. (Microscopical Examination).
	Total Proteids. N x 6.25.	Moisture.	Petrolic Ether Extract (Fat).	Alcohol Extract (Sugars, &c.)	Water Extract. (Dextrines).	Crude Fibre.	Total Ash.	Starch, approxi- mately by dif- ference.		
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.			
'Ready to eat; heat before serving.'	14.00	6.24	2.16	6.16	13.68	1.00	2.26	54.50	30245	Starch granules very much broken; The analysis on label cannot be sustained.
"Always ready for immediate use."	7.31	9.60	0.40	2.56	6.88	1.00	4.28 2.46	67.97	30246	Buckwheat starch.
.....	11.37	7.68	0.08	6.96	9.24	1.50	1.48	61.65	30247	Wheat or barley starch; probably a mixture.
.....	11.37	9.60	0.00	0.00	4.56	0.50	0.70	73.27	30248	Wheat starch.

T. KIDD, INSPECTOR.

Ready to serve....	10.50	7.96	0.84	2.00	10.72	1.65	1.42	64.91	30196	Starch granules much broken; probably wheat starch.
Directions given for cooking.	8.75	10.00	0.84	0.80	5.00	1.00	0.20	73.41	30199	Maize starch.
"Don't try to cook this food. It is per- fectly cooked at the factory. Serve dry just as it comes from the package."	10.94	4.72	0.40	14.96	31.84	1.70	1.06	34.38	30202	Starch granules very much broken.
Directions given for cooking.	10.50	9.44	0.36	0.00	5.48	1.05	0.46	72.71	30203	Wheat starch.
.....	11.35	9.20	0.00	0.00	17.12	0.60	0.40	61.33	30204	Starch granules much broken; probably rice.
"Always ready for the table, no yeast, no salt."	10.50	8.56	0.16	4.00	7.28	2.40	3.20	63.90	30205	Starch granules; ap- parently wheat, maize and rice.
"Ready to eat; thor- oughly cooked, pre- digested."	11.81	8.52	0.88	3.08	12.84	2.00	1.76	59.11	30206	Starch granules much broken; apparently wheat or barley.

7-8 EDWARD VII., A. 1908

**RESULTS OF AN INSPECTION OF A COLLECTION OF
DISTRICT OF LONDON—**

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	From Inspector's Report.
				Quantity.	Cents.		
1906.							
Nov 6	Force	30207	Charles Andrew, Seaforth, Ont.	1 pkgs..	15	Force Food Co., Buffalo, N.Y.	Labelled "The natural food for creating power, repairing waste, maintaining energy."

DISTRICT OF MANITOBA—

Nov. 8	Malta Vita...	25911	Coates & Co., Brandon, Man.	1 lb ...	15	Malta Vita Pure Food Co., Battle Creek, Mich.	In bulk.....
" 12	Quaker Oats..	25915	A. Hendry, Winnipeg, Man.	2 " ..	15	The American Cereal Co., Peterboro', Ont.	"
" 12	Puffed Rice...	25916	Sutherland Bros " "	1 " ..	15	The American Cereal Co., Chicago.	"
" 12	Canada Flakes	25917	Gillies & Frances " "	1 " ..	10	Peterboro' Cereal Co., Peterboro', Ont.	"
" 16	Petit John's Breakfast Food.	25918	Kennedy & Seeney, Winnipeg, Man.	1 " ..	20	The American Cereal Co., Chicago.	"
" 16	Grape Nut ..	25919	D. A. Ritchie " "	1 " ..	15	Postum Cereal Co., Battle Creek, Mich.	"
" 16	Malt Food...	25920	J. A. McKerchar, Winnipeg, Man.	1 " ..	15	Malted Cereal Co., Montreal.	"
" 9	Puffed Rice...	25914	C. S. B. Burley, Portage la Prairie.	1 " ..	15	The American Cereal Co., Chicago.	"

DISTRICT OF BRITISH COLUMBIA

Nov. 14	Force	32009	E. H. McMillan, Granville St., Vancouver, B.C.	3 pkgs..	45	The Force Food Co., Buffalo, N.Y., U.S.A.	It is stated that in "Force, the whole of the wheat is scientifically combined with barley malt."
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SESSIONAL PAPER No. 14

SAMPLES OF BREAKFAST FOODS —*Concluded.*T. KIDD, INSPECTOR—*Continued.*

Additional Observations and Quotations from Label.	RESULTS OF ANALYSIS.								No. of Sample.	Remarks by Analyst. (Microscopical Ex- amination).
	Total Proteids N x 6.25.	Moisture.	Petrolic Ether Extract (Fat).	Alcohol Extract (Sugars &c.)	Water Extract. (Dextrines).	Crude Fibre.	Total Ash.	Starch approxi- mately by dif- ference.		
	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.		
"Serve cold; no cook- ing required; toast before serving, no sugar required."	10.94	8.44	0.96	0.84	11.64	2.48	1.52	63.18	30207	Starch granules much broken; apparently wheat.

W. M. CONKLIN, INSPECTOR.

.....	10.50	7.44	0.00	1.80	14.40	1.65	1.62	62.59	25911	Starch granules very much broken.
.....	14.00	7.65	5.20	1.80	5.16	1.95	1.28	62.96	25915	Oat starch.
.....	8.31	8.24	0.00	0.00	20.80	0.75	1.00	60.90	25916	Starch granules all broken.
.....	11.37	7.04	0.32	1.92	13.44	1.50	2.00	62.41	25917	Starch granules very much broken.
.....	9.62	7.68	0.48	2.40	7.72	1.25	1.42	59.43	25918	Wheat or barley starch; probably wheat.
.....	11.73	5.76	0.40	16.48	27.76	0.85	1.26	35.76	25919	Starch granules much broken.
.....	11.73	7.24	0.00	8.08	8.72	0.50	1.64	62.09	25920	Wheat or barley; pro- bably a mixture of both.
.....	8.75	8.02	0.12	0.00	16.04	1.45	0.84	64.78	25914	Starch granules much broken; a few gran- ules characteristic of rice.

—E. B. PARKINSON, INSPECTOR.

"Force is food with the indigestible parts left out." "The comparative digestibility with other foods is Force 15 to 30 mins., oats, rolled 30 to 60 mins., wheat, roll- ed 1 to 3 hrs., hom- iny (gran.) 1 to 3 hrs."	11.37	8.48	0.48	3.72	11.28	1.60	2.08	60.99	32009	Starch granules much broken.
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7-8 EDWARD VII., A. 1908

RESULTS OF AN INSPECTION OF A COLLECTION

DISTRICT OF BRITISH COLUMBIA

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	From Inspector's Report.
				Quantity.	Cents.		
1906.							
" 9	Malta Ceres...	28188	W. H. Walsh, Seymour St., Vancouver, B.C.	3 pkgs.	15	The Twin City Nut Food Co., Minneapolis, St. Paul, Minnesota, U.S.A.	This is said to be "a scientific combination of thoroughly malted and cooked cereals."
" 9	Orange Meat.	28189	Webster Bros., Granville St., Vancouver, B.C.	3 " "	40	The Frontenac Cereal Co., Ltd., Kingston, Ont.	It is stated that "Orange Meat is scientifically prepared, thoroughly cooked and absolutely digestible."
" 10	Grape Nuts...	28190	S. F. McCready, Granville St., Vancouver, B.C.	3 " "	45	The Postum Cereal Co., Ltd., Battle Creek, Mich., U.S.	This is said to be fully cooked, pre-digested dextrose and grape sugar, made by special treatment of entire wheat and barley."
" 10	Breakfast Food	28191	John G. Kirkwood, Granville St., Vancouver, B.C.	3 " "	15	The Lake of the Woods Milling Co., Kewatin	
" 10	Farina	28193	Hudson's Bay Co., retail, Granville St., Vancouver, B.C.	3 " "	40	Sperry Flour Co., 114, 116 Sacramento St., San Francisco.	Stated to be particularly adapted for children."
" 12	Malted Cereal.	28195	Kelly, Douglas Co., Ltd., Water St., Vancouver, B.C.	3 " "	45	Portland Sanitarium Food Co., Portland, Oregon.	It is stated that this food "is subjected to a high degree of heat, and contains elements which produce a natural pre-digested food."
" 12	Breakfast Food	28196	The W. H. Malkin Co., Ltd., Water St., Vancouver, B.C.	3 " "	55	Acme Mills Co., Portland, Oregon, for Purina Mills, St. Louis, Mo.	"Made from selected wheat, rich in gluten."

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OF SAMPLES OF BREAKFAST FOODS—*Continued.*—E. B. PARKINSON, INSPECTOR—*Continued.*

Additional Observations and Quotations from Label.	RESULTS OF ANALYSIS.								No. of Sample.	Remarks by Analyst. (Micro- scopical Exami- nations.)
	Total Proteids N x 6.25.	Moisture.	Petroleic Ether Extract (Fat).	Alcohol Extract (Sugars, &c.)	Water Extract (Dextrines).	Crude Fibre.	Total Ash.	Starch approxi- mately by dif- ference.		
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
Labelled "Do not cook."	14.00	7.44	0.24	6.48	18.72	0.80	1.30	51.02	28188	Starch granules much broken.
'Requires no cook- ing all ready to eat.'	11.37	8.00	0.28	7.01	12.16	1.50	1.80	57.85	28189	Starch granules much broken; apparently wheat starch.
"The system will ab- sorb a greater amount of nourish- ment from 1 lb. grape nuts than from 10 lbs meat, wheat, oats or bread."	11.67	5.00	0.00	15.68	27.84	1.00	1.42	37.39	28190	Starch granules much broken.
.....	11.06	9.84	0.00	0.16	5.56	0.60	1.08	71.70	28191	Wheat starch.
Directions given for cooking.	8.31	9.00	0.00	0.00	6.40	1.15	0.68	74.46	28193	Wheat starch.
It is so perfectly pre- pared that it needs no further cooking and can be eaten dry.	9.17	6.72	0.64	10.40	20.00	0.35	1.00	51.72	28195	Wheat or barley.
Directions given for cooking.	13.25	9.44	0.00	2.40	6.00	1.25	1.28	66.38	28196	Wheat starch.

APPENDIX I.

BULLETIN No. 133—BUTTER, 1907.

OTTAWA, April 16, 1907.

W. J. GERALD, Esq.,

Deputy Minister of Inland Revenue.

SIR,—On the 30th January last I had the honour of reporting to you the results of analysing 101 samples of butter collected in 1906 (Bulletin No. 131) and of pointing out that two of these consisted almost exclusively of foreign fat and that apparently attempts were being made either to manufacture or to import into Canada oleomargarine, in contravention of the provisions of the Butter Act, 1903. On account of the small number of these adulterated samples compared with those found genuine (about 1 in 50) and the uselessness of expending analytical work upon the unadulterated samples the suggestion was made by Mr. A. McGill, Assistant Analyst to the Chief Analyst, that a larger number of butter samples should be collected, but that the fats from these should first be tested as to their refractive index, and only those butters subjected to further examination which gave unsatisfactory results in this particular. This plan appeared to me to have great advantages and after it had obtained your approval, orders were issued to collect samples in all the food inspection districts of the Dominion, the total number asked for being 1,000. As the examination progressed however it was found that the sophisticated samples came exclusively from the Province of Quebec, and therefore the orders for some of the Western inspection districts were cancelled before the full number first required had been obtained. The number collected and subjected to examination under the Refractometer, and the results of this examination are shown in the following statement :—

Name of District.	Genuine.	Doubtful.	Containing Foreign fat.	Total Number collected.
Nova Scotia	50	0	0	50
Prince Edward Island	50	0	0	50
New Brunswick	50	0	0	50
Quebec	106	0	6	112
St. Hyacinthe	150	0	0	150
Montreal	198	0	2	200
Ottawa	49	1	0	50
Kingston	46	4	0	50
Toronto	100	0	0	100
London	50	0	0	50
Manitoba	7	0	0	7
British Columbia	12	0	0	12
	868	5	8	881

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The samples thus found to be adulterated with foreign fat from mere testing by the Butyro-refractometer were the following:—

Date of Collection.	No. of Sample.	Name and Address of Vendor.	Name of Furnisher as given by Vendor.	Reading of Butyro-refractometer at 25° C. by A. McGill and Miss E. Davidson.
1907.				
Jan. 15	26098	Elz. Couture, 124 Caron St., Quebec.	Emond & Côté, Quebec.....	58° 3' - 58° 8'.
" 17	26105	L. Letourneau, 33 Smith St., Quebec.	Oct. Jacques & Cie, Quebec.	57° 5' - 57° 6'.
" 25	26151	F. Delisle, 131 Hermine St., Quebec.	Emond & Côté, Quebec.....	57° 5'.
" 25	26152	Dame N. L. Pouliot, 96 Kirouack St., Quebec.	" "	57° 8'.
" 29	26157	F. E. Jobin, 1168 St. Valier St., Quebec.	Not known.....	57° 0'.
" 30	26166	F. Hebert, 191 St. Germain St., Quebec.	Emond & Côté, Quebec.....	57° 5'.
" 9	31732	H. Delorme, 253 Gain St., Montreal.	Not known.....	57° 8' - 58° 0'.
" 15	31866	G. Bertrand, 1742 St. Catherine East, Montreal.	W. Champagne, Montreal...	57° 3'.

These eight samples were then submitted to the District analyst, Dr. J. T. Donald, Montreal, for further examination along with two of the doubtful ones, namely No. 26176 the refractive index of which was 54° and No. 31721 whose index of 48°-49° had been found exceptionally low. The readings in the case of the genuine samples at 25°C. were mostly about 52°, ranging from 49°-5° to 53°-3°. The analyses by Dr. Donald resulted as follows:—

No. of Sample.	Vendor.	Moisture.	Fat.	Salt.	Curd.	Reichert—Meissl Value.	Specific gravity of fat at 100°C.	Opinion.
		p. c.	p. c.	p. c.	p. c.	No.		
26098	E. Couture.....	6.06	90.03	1.92	1.41	1.6	903.8	Adulterated, containing little if any butter fat.
26105	L. Letourneau...	8.32	85.81	3.44	1.60	1.4	895.6	" "
26151	F. Delisle.....	5.67	87.19	4.75	1.55	1.3	899.2	" "
26152	Dame Pouliot...	7.11	88.94	2.61	0.53	1.5	898.4	" "
26157	F. E. Jobin.....	5.55	89.38	2.64	1.64	1.2	914.0	" "
26166	F. Hebert.....	5.83	89.00	3.08	1.19	1.2	909.0	" "
26176	H. Lapointe...	14.19	73.09	10.77	0.99	25.5	904.6	Genuine but High in salt.
31731	L. Allaire.....	10.55	86.15	2.21	1.08	27.6	907.7	Genuine.
31732	H. Delorme.....	5.80	90.05	2.22	1.39	2.0	900.0	Adulterated, containing little if any butter fat.
31866	G. Bertrand...	4.90	92.89	1.96	0.24	2.5	896.9	" "

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

APPENDIX J.**BULLETIN No. 134—STANDARD FERTILIZERS, 1907.**

OTTAWA, May 10, 1907

W. J. GERALD, Esq.,

Deputy Minister of Inland Revenue.

SIR,—I have the honour to report that up to this date 176 samples of standard fertilizers have been received by this Branch from their manufacturers who propose to offer them for sale in the markets of the Dominion during the year 1907. The Fertilizers Act, 1890, requires that such samples shall be transmitted to the Minister of Inland Revenue 'before the end of the month of January in each year,' but, to suit the convenience of the manufacturers, this time has been gradually extended until samples are accepted which come as late as the end of April. *The number of samples above mentioned exceeds that of last year, and is greatly above the average as will be seen from the following statement :—

In 1897 there were analysed	107	standard samples.
1898	"	124
1899	"	154
1900	"	107
1901	"	102
1902	"	106
1903	"	128
1904	"	111
1905	"	120
1906	"	153
1907	"	176

The tabulated description appended to this report contains the designation of the various brands of fertilizers offered for sale in 1907, the names of the manufacturers or importers, the claims made as regards their fertilizing constituents, and the actual percentages of the latter found in the standard samples on analysis in this laboratory. The 'guaranteed contents' must be understood to indicate only the lowest percentages claimed on the manufacturers label or given in correspondence with the Department.

As required by the Fertilizers Act, the tabulated statement contains also a column in which the relative value per 2,000 lbs. of each fertilizer is given, calculated from their contents in fertilizing ingredients, the value of these being taken as follows :—

	Cents per lb.
Nitrogen, in salts of ammonia, or nitrates, as well as in compound fertilizers.....	17
Organic nitrogen, in ground bone, fish, blood or tankage.....	16
Phosphoric acid—	
Soluble in water.....	6
Soluble in 1 per cent citric acid solution.....	5½
Insoluble in Thomas phosphate powder, bone and fertilizers generally.....	1½
Potash, in compound fertilizers.....	5

* Indeed ten samples from British Columbia did not arrive till much later.

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These rates are essentially the same as those of 1905 which were then modified in order to bring them into closer agreement with the market prices of the materials used in the manufacture of fertilizers. The value of each brand is calculated on the results of the analysis of the standard samples, but it has been omitted in the case of the guaranteed contents of those samples regarding which the analysis or information supplied has not been sufficiently explicit. It has also been considered reasonable to expunge from the foregoing list of values the rate formerly given for insoluble phosphoric acid in Thomas phosphate powder or basic slag, because its agricultural effect cannot be considered as higher than that of the insoluble phosphoric acid in bone.

From studying the present tabulated statement it would appear that the number of fertilizers of low price is on the increase, and that it is necessary to call the attention of purchasers to the consideration that the fertilizing constituents in these are likely to cost more than in fertilizers of a higher grade. The expense of mixing a ton of fertilizer containing say 300 lbs. of plant food is as great as in the case of one twice as rich in fertilizing constituents. The cost of package, carting and freight is the same per ton. It is evident, therefore, that the manufacturer is in a position to sell the plant food of high grade fertilizers at cheaper rates per pound than in brands of low grade. In other words, the higher the grade the cheaper can the fertilizing constituents be bought. Farmers should therefore consider the advantage of purchasing only high grade fertilizers. He should also be advised to avoid those brands which have less than two per cent of ammonia or potash. These percentages are too low in cases where such ingredients are required, and where they are not needed is useless to apply them. It is a waste of money to buy nitrogen or potash in fertilizers containing less than one per cent of these constituents.

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,

Chief Analyst.

NOTE.

LABORATORY OF THE INLAND REVENUE DEPARTMENT,

317 QUEEN STREET,

OTTAWA, June 19, 1907.

Owing to the lamented death of Mr. Macfarlane, the final revision of this Bulletin has been made by me.

It may be necessary to explain that in calculating the relative values, I have taken the minimum percentages of fertilising materials claimed by the manufacturers, as the basis of calculation. In cases where no differentiation of the phosphoric acid is given, it is impossible, of course, to calculate the value with any reasonable degree of accuracy. Where available phosphoric is not distinguished as water soluble, the whole available acid has been given value as 'reverted,' i.e. $5\frac{1}{2}$ cents per lb.

A. MCGILL,

Acting Chief Analyst.

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TABULATED DESCRIPTION OF 173 STANDARD SAMPLES

Date when Advised.	Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what materials Produced.
1906.					
May 23	1876	Bone Meal.....	The Chas. H. Lilly Co., Seattle.	Wm. Rennie Co., Ltd., Vancouver Branch.	
" 22	1877	Lawn Fertilizer No. 5	Portland Seed Co., Portland, Oregon.	Charles Nelson, Vancouver, B.C.	
" 21	1878	Read's Practical Potato Special.	American Agricultural Chemical Co., Boston Sales Dept., 92 State St.	Manufacturers.....	Bone black, animal bone, phosphatic guanos, dried fish, meat or blood, nitrate of soda, or sulphate of ammonia, sulphate or muriate of potash, sulphuric acid.
" 21	1879	Read's Vegetable and Vine.	" "	"	" " ..
" 21	1880	Read's Potato Manure	" "	"	" " ..
" 21	1881	Read's High Grade Farmer's Friend.	" "	"	" " ..
July 3	1882	Bone Meal.....	The Chas. H. Lilly Co., Seattle.	Imported by M. J. Henry, Vancouver, B.C.	
" 6	1883	Fine Bone Fertilizer.	P. Burns & Co., Vancouver, B.C.	Manufacturers.....	
Sept. 1	1884	Fish Guano.....	Fraser River Oil and Guano Co.	J. F. E. Kinnell....	Fraser river salmon refuse..
Oct. 22	1885	Campbell's Fertilizer No. 1.	The Executors of Robt. Campbell, Manchester, Eng.	Blackie Bros., 44 Allen St., Halifax, N.S.	
" 22	1886	Campbell's Fertilizer No. 2.	" "	" "	
1907.					
Jan. 9	1887	International Grain and Grass Fertilizer	International Seed Co., Rochester, N.Y.	A. E. Howe, Sec'y..	
" 9	1888	International Potato and Truck Manure.	" "	" "	
" 11	1889	Fertilizer "A".....	Davies Packing Co., Ltd., Harriston, Ont.	Manufacturers.....	Blood, bone and dried albuminous matter.
" 12	1890	Toronto "A".....	Wm. Davies Co., Ltd., Toronto.	" "	Dried blood, bones and tannage.
" 12	1891	Toronto "B".....	" "	" "	Concentrated extract obtained from the evaporation of tank liquors.
" 15	1892	Essex "A1" Super-phosphate.	Russia Cement Company, Manufacturers of Essex High Grade Fertilizers, Gloucester, Mass.	S. C. Shaffner, Granville, Ferry, N.S.	High grade muriate of potash, nitrate of soda, dry ground blood, dry ground fish, fine bone meal and acid phosphate.
" 15	1893	Essex XXX Fish and Potash.	" "	" "	" " ..
" 15	1894	Essex Market Garden and Potato Manure	" "	" "	" " ..
" 15	1895	Essex Orchard Fertilizer.	" "	" "	" " ..

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OF AGRICULTURAL FERTILIZERS, REGISTERED FOR 1907.

	RESULTS OF ANALYSIS.										Relative Value per ton of 2,000 lbs.	Number of Sample.	Name of Analyst.
	Nitrogen.		Phosphoric Acid.										
	Total, including that of nitric acid and ammonia if present.	Total calculated as ammonia.	Soluble in water.					Potash.	Moisture.				
				Citric soluble.	Insoluble.	Total.	Total available.						
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.			
Guaranteed contents.	3.83	4.65	1.20	9.97	4.15	15.32	11.17	0.05	.....	25.93		
Standard sample..	3.63	4.40	.....	20.47	6.55	27.02	20.47	0.00	6.86	36.11	1876	Miss E. Davidson
Guaranteed contents.	2.89	3.51	.....	.....	4.72	12.12	7.40	6.37	.....	25.75		
Standard sample..	4.02	4.88	1.12	15.36	5.43	21.91	16.48	0.19	5.36	33.73	1877	" "	
Guaranteed contents.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Standard sample..	1.44	1.75	6.24	2.07	2.56	10.87	8.31	8.24	9.64	23.68	1878	" "	
Guaranteed contents.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Standard sample..	2.41	2.92	8.63	2.24	2.56	13.43	10.87	7.68	12.22	29.46	1879	" "	
Guaranteed contents.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Standard sample..	2.38	2.89	6.40	2.88	2.39	11.67	9.28	11.62	9.22	31.28	1880	" "	
Guaranteed contents.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Standard sample..	3.28	3.98	4.80	3.04	3.51	11.35	7.84	10.61	10.64	31.91	1881	" "	
Guaranteed contents.	3.83	4.65	1.20	10.97	4.15	15.32	11.17	0.05	.....	27.82		
Standard sample..	2.16	2.62	0.80	6.08	5.11	11.99	6.88	1.02	3.90	17.11	1882	" "	
Guaranteed contents.	3.05	3.70	.....	.....	.....	29.00	.....	.....	3.00	.....		
Standard sample..	3.71	4.50	0.96	10.72	10.39	22.07	11.68	0.48	7.00	28.41	1883	" "	
Guaranteed contents.	8.34	10.13	.....	.....	.....	6.55	.....	.....	6.32	.....		
Standard sample..	7.71	9.36	0.80	0.97	5.75	7.52	1.77	0.96	8.40	29.37	1884	" "	
Guaranteed contents.	4.73	5.75	3.44	.....	3.44	.....	.....	3.10	.....	23.39		
Standard sample..	4.03	4.91	3.67	2.57	2.24	8.48	6.24	3.13	17.70	23.93	1885	Miss S. E. Wright	
Guaranteed contents.	3.53	4.17	5.95	.....	.....	.....	.....	4.32	.....	23.46		
Standard sample..	3.82	4.64	6.72	1.60	1.60	9.92	8.32	5.60	12.90	28.69	1886	" "	
Guaranteed contents.	1.25	1.50	8.00	2.00	1.00	11.00	10.00	2.50	.....	18.85		
Standard sample..	1.54	1.87	7.22	2.62	5.31	15.15	9.84	4.09	14.20	22.46	1887	A. Lemoine.	
Guaranteed contents.	1.25	1.50	6.00	2.00	1.00	9.00	8.00	7.00	.....	20.95		
Standard sample..	1.68	2.04	6.71	1.21	4.03	11.95	7.92	9.17	13.10	25.47	1888	" "	
Guaranteed contents.	6.46	7.85	.....	.....	.....	17.57	.....	.....	2.90	.....		
Standard sample..	6.44	7.82	2.75	14.40	3.19	20.34	17.15	.....	3.90	40.71	1889	" "
Guaranteed contents.	8.00	6.59	.....	.....	.....	17.27	.....	.....	8.85	.....		
Standard sample..	6.44	7.82	2.75	14.53	3.19	20.47	17.28	1.58	8.30	42.42	1890	" "	
Guaranteed contents.	13.17	16.00	.....	.....	.....	.....	.....	.....	7.20	42.14		
Standard sample..	13.04	15.84	.....	1.15	1.28	2.43	1.15	3.12	7.60	46.49	1891	" "
Guaranteed contents.	1.00	1.20	3.00	4.00	2.00	9.00	.....	2.00	.....	14.00		
Standard sample..	1.40	1.70	3.19	4.47	7.50	15.16	7.66	2.58	6.20	18.34	1892	" "	
Guaranteed contents.	2.06	2.50	.....	.....	.....	12.00	9.00	2.25	.....	20.05		
Standard sample..	2.14	2.60	5.75	5.60	3.04	14.39	11.35	2.95	8.87	24.20	1893	Miss S. E. Wright	
Guaranteed contents.	2.00	2.40	4.00	4.00	2.00	10.00	.....	5.00	.....	21.60		
Standard sample..	2.18	2.65	5.28	4.48	3.83	13.59	9.76	6.00	9.90	25.83	1894	" "	
Guaranteed contents.	1.64	2.00	4.00	3.00	2.00	9.00	8.50	22.78			
Standard sample..	1.86	2.26	4.15	3.21	4.79	12.15	7.36	9.65	5.12	25.92	1895	" "	

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TABULATED DESCRIPTION OF 173 STANDARD SAMPLES

Date when Advised.	Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what materials produced.
1907.					
Jan. 15 1896		Essex Complete Manure for Corn, Grain and Grass.	Russia Cement Co., Manufacturers of Essex High Grade Fertilizers, Gloucester Mass.	S. C. Shaffner, Grandville, Ferry, N.S.	High grade muriate of potash and sulphate of potash, nitrate of soda, dry ground blood, dry ground fish, fine bone meal and acid phosphate.
" 15 1897		Essex Complete Manure for Potato, Roots or Vegetable	" " "	" " "	" " "
" 15 1898		Essex Fish Bone Meal.	" " "	" " "	" " "
" 21 1899		Fertilizer "E".....	The Harris Abattoir Co., Ltd., Toronto, Canada.	Manufacturers	Dried blood, bones and tankage.
" 4 1900		Great Eastern Northern Corn Special.	The American Agricultural Chemical Co., Rutland, Vermont, U. S. A. (branch.)	" .....	.....
" 4 1901		Great Eastern Potato Manure.	" " "	" .....	.....
" 4 1902		Great Eastern General.	" " "	" .....	.....
" 4 1903		Great Eastern Grass and Oats.	" " "	" .....	.....
" 4 1904		Great Eastern High Grade Potato Manure.	" " "	" .....	.....
" 4 1905		Great Eastern Potato Special.	" " "	" .....	.....
" 4 1906		A. A. C. Co. Aroostook Complete Manure.	" " "	" .....	.....
" 4 1907		A. A. C. Co. Aroostook High Grade Superphosphate.	" " "	" .....	.....
" 12 1908		Tankage Fertilizer..	The Laing Packing and Provision Co., Ltd., Montreal.	" .....	.....
" 12 1909		Dried Blood..	" " "	" .....	.....
" 31 1910		Corn Fertilizer.....	Chevalier and Roy, Youville, Quebec.	"	Pure bones, meat, blood, and muriate of potash.
" 31 1911		Potato Fertilizer....	" " "	"	Pure bones, meat, blood, and kainit.
" 31 1912		Fertilizer "A".....	Davies, Ltd., Montreal, Que.	"	Blood, bone and dry albuminous matter.
" 21 1913		Bowker's Vermont Phosphate.	Bowker Fertilizer Co., Boston, Mass.	" .....	.....
" 21 1914		Bowker's Hill and Drill Phosphate.	" " "	" .....	.....
" 21 1915		Bowker's Potato and Vegetable Phosphate.	" " "	"
" 21 1916		Bowker's Corn Phosphate.	" " "	"

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OF AGRICULTURAL FERTILIZERS, REGISTERED FOR 1907—Continued.

	RESULTS OF ANALYSIS.										Relative Value per ton of 2,000 lbs.	Number of Sample.	Name of Analyt.
	Nitrogen.		Phosphoric acid.					Potash.	Moisture.				
	Total, including that of nitric acid and ammonia when present.	Total calculated as amonia.	Soluble in water.	Citric Soluble.	Insoluble.	Total.	Total available.						
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.			
Guaranteed contents.	3.29	4.00	.....	.....	.....	10.00	7.00	9.50	.....	29 29		
Standard sample..	2.84	3.45	7.03	3.52	2.56	13.11	10.55	9.98	11.52	32 72	1896	Miss S. F. Wright	
Guaranteed contents	3.71	4.50	.....	.....	.....	9.00	7.00	8.50	.....	29 41		
Standard sample..	3.26	3.84	5.27	2.57	4.31	12.15	7.84	10.52	4.12	32 04	1897	" "	
Guaranteed contents	8.24	10.00	.....	.....	.....	11.00	.....	.....	.....	.....
Standard sample..	7.42	9.01	.....	10.24	3.51	13.75	10.24	1.12	6.90	38 66	1898	" "
Guaranteed contents	7.89	9.58	.....	.....	.....	9.12	.....	.....	10.85	.....		
Standard sample..	8.62	10.47	0.80	5.27	3.39	9.46	6.07	*	6.10	35 36	1899	A. Lemoine.	
Guaranteed contents	2.06	2.50	5.00	3.00	2.00	10.00	8.00	1.50	.....	18 40		
Standard sample..	2.21	2.68	6.71	2.88	2.75	12.34	9.49	1.89	13.75	21 44	1900	"	
Guaranteed contents	2.06	2.50	5.00	3.00	2.00	10.00	8.00	3.00	.....	19 90		
Standard sample..	2.24	2.72	5.95	3.32	2.75	12.02	9.27	3.22	15.10	22 45	1901	"	
Guaranteed contents	0.82	1.00	5.00	3.00	2.00	10.00	8.00	4.00	.....	16 69		
Standard sample..	1.12	1.36	6.90	2.69	2.43	12.02	9.59	3.84	12.85	19 62	1902	"	
Guaranteed contents	.....	.....	6.00	5.00	1.00	12.00	11.00	2.00	.....	15 00		
Standard sample..	*	*	9.59	3.33	1.79	14.71	12.92	1.89	15.06	17 60	1903	"	
Guaranteed contents	3.30	4.00	4.00	2.00	1.00	7.00	6.00	10.00	.....	28 52		
Standard sample..	3.36	4.08	7.54	1.73	1.47	10.74	9.27	10.10	11.20	32 91	1904	"	
Guaranteed contents	3.30	4.00	6.00	2.00	1.00	9.00	8.00	7.00	.....	27 92		
Standard sample..	3.50	4.25	6.84	2.43	2.75	12.02	9.27	7.01	11.50	30 61	1905	"	
Guaranteed contents	2.40	3.00	5.00	1.00	1.00	7.00	6.00	10.00	.....	25 56		
Standard sample..	2.66	3.23	4.67	3.77	1.79	10.23	8.44	9.07	13.65	28 40	1906	"	
Guaranteed contents	.....	.....	11.00	.....	.....	.....	14.00	.....	.....	16 50		
Standard sample..	*	*	12.02	0.78	3.19	15.99	12.80	*	12.50	16 24	1907	"	
Guaranteed contents	7.21	8.76	.....	.....	.....	11.71	.....	.....	9.81	.....		
Standard sample..	6.58	7.99	*	9.91	2.75	12.66	9.91	*	9.65	32 78	1908	"	
Guaranteed contents	13.47	16.36	.....	.....	.....	.....	.....	.....	12.31	.....		
Standard sample..	13.58	16.49	1.28	0.31	*	1.59	1.59	*	10.70	45 34	1909	"	
Guaranteed contents	8.89	10.79	.....	.....	.....	12.68	.....	1.60	7.85	.....		
Standard sample..	4.24	5.27	0.64	11.64	5.63	17.91	12.28	1.68	7.55	31 36	1910	"	
Guaranteed contents	5.11	6.20	.....	.....	.....	17.22	.....	0.84	5.02	.....		
Standard sample..	5.64	6.80	3.04	6.88	7.19	17.11	11.92	1.64	7.07	34 20	1911	Miss S. E. Wright	
Guaranteed contents	8.29	10.07	.....	.....	.....	11.25	.....	.....	2.95	.....		
Standard sample..	7.90	9.61	2.24	4.48	4.79	11.51	6.72	1.51	5.01	35 85	1912	"	
Guaranteed contents	2.47	3.00	.....	.....	.....	10.00	8.00	4.00	.....	.....	
Standard sample..	2.69	3.26	8.47	1.60	2.40	12.47	10.07	4.52	12.85	26 31	1913	"	
Guaranteed contents	2.47	3.00	.....	.....	.....	10.00	9.00	2.00	.....	.....	
Standard sample..	2.44	2.96	9.11	0.80	1.92	11.83	9.91	2.43	11.97	23 12	1914	"	
Guaranteed contents	1.65	2.00	.....	.....	.....	9.00	8.00	2.00	.....	16 71		
Standard sample..	1.68	2.04	8.64	1.62	2.08	12.34	10.26	2.07	9.25	20 55	1915	"	
Guaranteed contents	1.65	2.00	9.00	8.00	2.00			
Standard sample..	1.86	2.26	8.47	2.08	1.60	12.15	10.55	3.09	9.52	22 34	1916	"	

*Trace.

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TABULATED DESCRIPTION OF 173 STANDARD SAMPLES OF

Date when Advised.	Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what materials Produced.
1907.					
Jan. 21	1917	Bowker's Square Brand Bone and Potash.	Bowker Fertilizer Co., Boston, Mass.	Manufacturers.....	
" 21	1918	Bowker's Bristol Fish and Potash.	" "	"	
" 21	1919	Bowker's Farm and Garden.	" "	"	
" 21	1920	Bowker's Sure Crop Phosphate.	" "	"	
" 21	1921	Bowker's Potash Bone Phosphate.	" "	"	
" 21	1922	Bowker's 6 p.c. Potato Fertilizer.	" "	"	
" 21	1923	Bowker's 10 p. c. Manure.	" "	"	
" 21	1924	Bowker's Superphosphate and Potash.	" "	"	
" 21	1925	Bowker's Superphosphate.	" "	"	
" 21	1926	Fresh Ground Bone.	" "	"	
" 21	1927	Nitrate of Soda	" "	"	
" 21	1928	Muriate of Potash..	" "	"	
" 21	1929	Dissolved Bone Black	" "	"	
" 21	1930	Stockbridge Special Complete Manure.	" "	"	
Feb. 1	1931	Freeman's Sure Growth.	W. A. Freeman Co., Ltd., Hamilton, Ont	"	Phosphate, bone, blood, tankage, sulphuric acid, muriate of potash, sulphate of potash sulphate of ammonia, nitrate of soda.
" 1	1932	Freeman's Bone and Potash.	" "	"	
" 1	1933	Freeman's Celery and Early Vegetable Manure.	" "	"	
" 1	1934	Freeman's Phosphate Powder.	" "	"	
" 1	1935	Freeman's Potato Manure.	" "	"	
" 1	1936	Freeman's Tankage Manure.	" "	"	
" 1	1937	Freeman's Special Tobacco Manure.	" "	"	
" 1	1938	Freeman's Pure Bone Meal.	" "	"	
Jan. 30	1939	Crocker's New York Special Phosphate.	American Agricultural Chemical Co., Buffalo Sales Dept., Buffalo, N.Y.	"	Animal matter (blood, bone and tankage), mineral phosphates, potash; all treated with sulphuric acid.
" 30	1940	Crocker's Wheat and Corn Fertilizer.	" "	"	

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AGRICULTURAL FERTILIZERS, REGISTERED FOR 1907—Continued.

	RESULTS OF ANALYSIS.										Relative value per ton of 2,000 lbs.	Number of sample.	Name of Analyst.	
	To 1, including that of nitric acid and ammonia when present.	Total, calculated as ammonia.	Phosphoric Acid.							Potash.				Moisture.
			Nitrogen.	Soluble in water.	Citric soluble.	Insoluble.	Total.	Total available.						
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.				
Guaranteed contents	1 65	2 00	...	...	...	7 00	6 00	2 00	...	14 51		
Standard sample..	1 68	1 92	5 95	3 13	4 03	13 11	9 08	2 20	11 85	19 70	1917	A. Lemoine.		
Guaranteed contents	1 65	2 00	...	...	...	7 00	6 00	2 00	...	14 51		
Standard sample..	1 82	2 21	6 59	2 56	2 23	11 38	9 15	2 24	13 95	19 82	1918	"		
Guaranteed contents	1 65	2 00	...	...	...	9 00	8 00	2 00	...	16 71		
Standard sample..	1 54	1 97	7 35	0 77	3 71	11 83	8 12	2 06	13 85	18 08	1919	"		
Guaranteed contents	0 82	1 00	...	...	...	9 00	8 00	2 00	...	13 92		
Standard sample..	1 12	1 36	6 71	2 37	1 47	10 55	9 08	1 89	14 00	16 80	1920	A. Lemoine.		
Guaranteed contents	0 82	1 00	...	...	...	7 00	6 00	2 00	...	11 69		
Standard sample..	1 12	1 36	7 22	2 18	2 75	12 15	9 40	1 85	13 45	17 53	1921	"		
Guaranteed contents	0 82	1 00	...	...	...	7 00	6 00	6 00	...	15 69		
Standard sample..	0 98	1 19	4 47	3 85	2 55	10 87	8 32	4 86	12 95	18 54	1922	"		
Guaranteed contents	0 82	1 00	...	...	...	6 00	5 00	10 00	...	18 59		
Standard sample..	1 19	1 44	3 50	3 92	2 00	9 42	7 42	8 42	12 20	21 58	1923	A. Valin.		
Guaranteed contents	...	...	...	...	...	11 00	10 00	1 00	...	12 30		
Standard sample..	0 22	0 27	10 22	1 05	2 45	13 72	11 27	1 12	12 95	16 01	1924	"		
Guaranteed contents	...	...	...	...	...	14 00	12 00	...	...	13 80		
Standard sample..	0 23	0 28	10 77	2 93	2 50	16 20	13 70	...	17 10	17 67	1925	"		
Guaranteed contents	2 47	3 00	...	...	...	18 00	5 00	...	...	17 80		
Standard sample..	2 95	3 57	...	15 28	7 97	23 25	15 28	...	5 70	28 64	1926	"		
Guaranteed contents	14 82	18 00	...	...	...	...	...	...	...	50 39		
Standard sample..	14 28	17 34	...	...	...	...	...	...	2 00	48 55	1927	"
Guaranteed contents	...	...	...	...	...	...	...	50 00	...	50 00		
Standard sample..	...	...	...	...	...	...	...	49 90	1 25	49 90	1928	"
Guaranteed contents	...	...	...	...	...	16 00	15 00	...	...	16 80		
Standard sample..	0 14	0 17	9 17	3 91	1 82	14 90	13 08	...	14 95	16 33	1929	"		
Guaranteed contents	3 30	4 00	...	...	...	7 00	6 00	10 00	...	28 12		
Standard sample..	2 94	3 67	5 62	1 68	0 80	8 10	7 30	10 58	12 90	29 41	1930	"		
Guaranteed contents	2 88	3 50	...	...	...	8 00	...	3 00	...	...		
Standard sample..	3 58	4 35	4 43	4 68	1 60	10 71	9 11	6 12	12 22	29 24	1931	Miss S. E. Wrich		
Guaranteed contents	1 65	2 00	...	...	...	9 00	...	6 00	...	...		
Standard sample..	2 83	3 43	4 95	3 36	1 28	9 59	8 31	8 79	9 57	28 43	1932	"		
Guaranteed contents	4 12	5 00	...	...	...	9 00	...	5 00	...	...		
Standard sample..	5 18	6 29	3 35	5 12	1 60	10 07	8 47	8 81	8 57	36 55	1933	"		
Guaranteed contents	...	...	...	...	...	15 00	...	...	...	...
Standard sample..	0 39	0 48	7 68	2 23	5 92	15 83	9 91	*	16 80	14 78	1934	"		
Guaranteed contents	2 47	3 00	...	...	...	8 00	...	5 00	...	...		
Standard sample..	3 16	3 84	4 48	3 83	1 92	10 23	8 31	8 03	7 75	28 94	1935	"		
Guaranteed contents	4 12	5 00	...	...	...	12 00	...	...	...	...
Standard sample..	5 36	6 49	1 28	7 35	3 04	11 67	8 63	*	14 25	27 68	1936	"		
Guaranteed contents	2 47	3 00	...	...	...	7 00	...	4 00	...	...		
Standard sample..	3 08	3 74	2 43	3 52	2 87	8 82	5 95	5 02	9 45	23 14	1937	A. Lemoine.		
Guaranteed contents	2 47	3 00	...	...	...	20 00	...	...	...	...
Standard sample..	4 14	5 03	1 15	12 29	10 55	23 99	13 44	...	6 65	31 31	1938	"		
Guaranteed contents	...	...	8 00	2 00	1 00	11 00	10 00	8 00	...	20 10		
Standard sample..	...	...	4 63	3 37	3 67	11 67	8 00	8 24	10 70	13 61	1939	"
Guaranteed contents	2 06	2 50	6 00	2 00	1 00	9 00	8 00	1 50	...	18 20				
Standard sample..	2 10	2 55	7 35	1 28	3 07	11 70	8 63	2 49	12 55	20 77	1940	"		

* None. † Trace.

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TABULATED DESCRIPTION OF 163 STANDARD SAMPLES OF

Date when Advised.	Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what materials produced.
1907.					
Jan. 30	1941	Crocker's Cabbage and Potato Manure	American Agricultural Chemical Co., Buffalo Sales Dept., Buffalo, N. Y.	Manufacturers.....	
" 30	1942	Bradley's New Method Fertilizer.	" " ..	"	
" 30	1943	Bradley's B. D. Sea Fowl Guano.	" " ..	"	Animal matter (blood, bone and tankage) mineral phosphates, potash; all treated with sulphuric acid.
" 30	1944	Bradley's Complete Manure for Potatoes and Vegetables	" " ..	"	" " ..
" 30	1945	Special Potash Mixture.	" " ..	"	" " ..
" 30	1946	High Grade Potash Compound.	" " ..	"	" " ..
" 30	1947	Northwestern Complete Manure.	" " ..	"	" " ..
" 30	1948	Northwestern Tobacco Fertilizer.	" " ..	"	" " ..
Feb. 5	1949	New England Peerless Fertilizer.	New England Fertilizer Co., 40a North Market St., Boston, Mass.	"	Blood, meat, bone, bone-black, bone phosphates, nitrate of soda or sulphate of ammonia and sulphate or muriate of potash.
" 5	1950	New England Potato Fertilizer.	" " ..	"	" " ..
" 5	1951	New England Corn & Grain Fertilizer.	" " ..	"	" " ..
" 4	1952	Swift's Lowell Bone Fertilizer.	Swift's Lowell Fertilizer Co., 44 North Market St., Boston, Mass.	"	" " ..
" 4	1953	Swift's Lowell Cereal Fertilizer.	" " ..	"	" " ..
" 4	1954	Swift's Lowell Empress Brand.	" " ..	"	" " ..
" 4	1955	Swift's Lowell Animal Brand.	" " ..	"	" " ..
" 4	1956	Swift's Lowell Potato Manure.	" " ..	"	" " ..
" 4	1957	Swift's Lowell Potato Phosphate.	" " ..	"	" " ..
" 4	1958	Swift's Lowell Gr'd Bone.	" " ..	"	" " ..
" 4	1959	Swift's Lowell Potato Grower.	" " ..	"	" " ..
" 4	1960	Swift's Lowell Superior Fertilizer with 10 p.c. Potash.	" " ..	"	" " ..
" 12	1961	Thomas Phosphate Powder.	Chemical Works, late H. & E. Albert, 15 Philpot Lane, London, Eng.	Anglo-Canadian Chemical Co., St. John, N.B.	Ground basic slag.....

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AGRICULTURAL FERTILIZERS, REGISTERED FOR 1907—Continued.

	RESULTS OF ANALYSIS.										Relative value per ton of 2 000 lbs.	Number of Sample.	Name of Analyst.
	Nitrogen.		Phosphoric Acid.										
	Total, including that of nitric acid and ammonia when present.	Total, calculated as ammonia.	Soluble in water.	Citric soluble.	Insoluble.	Total.	Total available.	Potash.	Moisture.				
	p. c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	\$ cts.			
Guaranteed contents	2.47	3.00	6.00	2.00	1.00	9.00	8.00	6.00	.....	24 10			
Standard sample..	2.72	3.30	5.76	3.19	2.56	11.51	8.95	4.05	12.02	24 49	1941	A. Lemoine.	
Guaranteed contents	0.82	1.00	6.00	2.00	1.00	9.00	8.00	2.00	.....	14 49			
Standard sample..	0.86	1.05	5.30	1.95	2.77	10.02	7.25	2.25	11.15	14 51	1942	"	
Guaranteed contents	2.06	2.50	6.00	2.00	1.00	9.00	8.00	1.50	.....	18 20			
Standard sample..	1.90	2.55	5.02	2.65	3.00	10.67	7.67	1.80	15.00	18 09	1943	A. Valin.	
Guaranteed contents	3.29	4.00	6.00	2.00	1.00	9.00	8.00	7.00	.....	22 89			
Standard sample..	3.99	4.84	5.35	2.00	3.75	11.10	7.35	7.32	10.00	30 63	1944	"	
Guaranteed contents	0.82	1.00	7.00	2.00	1.00	10.00	9.00	7.00	.....	20 49			
Standard sample..	1.26	1.53	6.87	1.60	3.04	11.51	8.47	7.18	16.00	21 31	1945	"	
Guaranteed contents	1.65	2.00	6.00	2.00	1.00	9.00	8.00	10.00	.....	25 31			
Standard sample..	1.68	2.04	5.12	2.21	1.67	9.00	7.33	10.34	14.25	25 12	1946	"	
Guaranteed contents	2.06	2.50	6.00	2.00	1.00	9.00	8.00	3.00	.....	19 70			
Standard sample..	2.49	3.03	6.87	1.76	2.08	10.71	8.63	4.88	13.32	24 15	1947	Miss S. E. Wright	
Guaranteed contents	1.65	2.00	6.00	2.00	1.00	9.00	8.00	10.00	.....	25 31			
Standard sample..	1.72	2.09	6.08	1.11	2.56	9.75	7.19	13.07	12.87	28 21	1948	"	
Guaranteed contents	0.82	1.00	.....	.....	1.00	8.00	7.00	1.00	.....	11 79			
Standard sample..	1.07	1.31	5.59	0.81	1.28	7.68	6.40	2.36	5.27	13 98	1949	"	
Guaranteed contents	1.65	2.00	.....	.....	.....	8.00	7.00	4.00	.....	17 61			
Standard sample..	1.57	1.90	5.43	1.76	2.72	9.91	7.19	4.04	5.70	18 66	1950	"	
Guaranteed contents	1.24	1.50	.....	.....	.....	8.00	7.00	2.00	.....	14 22			
Standard sample..	1.36	1.65	6.18	2.13	2.08	10.39	8.31	2.41	5.92	17 41	1951	"	
Guaranteed contents	1.65	2.00	.....	.....	.....	9.00	8.00	3.00	.....	17 71			
Standard sample..	1.65	2.01	6.87	.....	3.68	10.55	6.87	4.94	8.67	19 90	1952	"	
Guaranteed contents	0.82	1.00	.....	.....	1.00	8.00	7.00	1.00	.....	11 79			
Standard sample..	1.26	1.53	2.43	4.28	2.11	8.82	6.71	2.04	6.25	14 58	1953	A. Lemoine.	
Guaranteed contents	1.24	1.50	.....	.....	1.00	8.00	7.00	2.00	.....	14 22			
Standard sample..	1.54	1.87	4.99	3.00	3.39	11.38	7.99	2.72	8.90	18 27	1954	"	
Guaranteed contents	2.47	3.00	.....	.....	.....	10.00	8.00	4.00	.....	21 80			
Standard sample..	2.38	2.89	4.67	3.96	3.39	12.02	8.63	4.67	8.70	23 74	1955	"	
Guaranteed contents	1.65	2.00	.....	.....	.....	8.00	7.00	4.00	.....	17 61			
Standard sample..	1.68	2.04	4.15	3.21	1.91	9.27	7.36	4.42	5.35	19 21	1956	"	
Guaranteed contents	2.47	3.00	.....	.....	.....	9.00	8.00	6.00	.....	23 50			
Standard sample..	2.80	3.40	4.03	4.29	2.55	10.87	8.32	6.46	8.00	26 30	1957	"	
Guaranteed contents	2.47	3.00	.....	.....	.....	25.00	.....	.....	.....	.....
Standard sample..	2.80	3.40	0.96	19.00	8.18	28.14	19.96	trace	5.80	33 46	1958	"	
Guaranteed contents	3.30	4.00	.....	.....	.....	7.00	6.00	10.00	.....	28 12			
Standard sample..	3.40	4.13	4.64	2.24	1.12	8.00	6.88	10.98	7.50	30 91	1959	A. C. Macfarlane	
Guaranteed contents	3.70	4.50	.....	.....	1.00	8.00	7.00	10.00	.....	30 58			
Standard sample..	3.50	4.25	4.15	4.00	2.24	10.39	8.15	10.87	5.75	32 82	1960	"	
Guaranteed contents	14.00			
Standard sample..	13.76	2.87	16.63	13.76	trace	16 00	1961	"	

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TABULATED DESCRIPTION OF 173 STANDARD SAMPLES OF

Date when Advised.	Number of Sample.	Designation.	Name of Manufacturer.	By whom Sent.	From what Materials Produced.
1907.					
Feb. 12 1962		Albert Horticultural Manure, Brand A. G.	Chemical Works, late A. & E. Albert, in Biebrich, on the Rhine, Germany.	Anglo-Canadian Chemical Co., St. John, N.B.	
" 18 1963		Ground Bone..	Pidgeon Fertilizer Co., Ltd., Windsor, N.S.	Manufacturers	Bones ground
" 18 1964		Intense Brand.....	" "	"	Nitrate of soda, dried blood and tankage, ground bone, muriate of potash, potash salts, rock phosphate, sulphuric acid and sulphate of ammonia.
" 18 1965		Eureka Superphosphate.	" "	"	"
" 18 1966		Potato Manure.....	" "	"	"
" 18 1967		Potato Guano.	Pidgeon Fertilizer Co., Ltd., Windsor, N.S.	Manufacturers	Nitrate of soda, dried blood and tankage, ground bone, muriate of potash, potash salts, rock phosphate, sulphuric acid and sulphate of ammonia.
" 12 1968		Michigan Carbon Fruit and Vine Fertilizer.	Michigan Carbon Works, Detroit, Mich.	The American Agricultural Chemical Co., Buffalo Sales Dept.	Animal matter (blood, bone and tankage) mineral phosphates, potash; all treated with sulphuric acid.
" 12 1969		Michigan Carbon Complete Manure.	" "	" "	"
" 12 1970		Michigan Carbon Defiance Fertilizer	" "	" "	"
" 26 1971		Thomas Phosphate Powder.	Chemical Works, late H. & E. Albert, 15 Philpot Lane, London, E.C.	Anglo-Canadian Chemical Co., St. John, N.B.	Ground basic slag
" 26 1972		Coriolis Fertilizer No. 1, for Potatoes	John Poynter, Son and Macdonalds, Glasgow, Scotland.	Baron Gustave de Coriolis, 56 Notre Dame St. East, Montreal.	Sulphate of ammonia, nitrogenous substances, superphosphates, sulphate of potash and muriate of potash.
" 28 1973		Homestead, a Bone Black Fertilizer.	Michigan Carbon Works, Detroit, Mich.	Manufacturers	Dissolved bone black, mineral phosphate, sulphate of ammonia, acidulated tankage, sulphate or muriate of potash
" 28 1974		Homestead Potato and Tobacco Fertilizer.	" "	" "	"
" 28 1975		Homestead High Grade Garden and Vegetable Fertilizer.	" "	" "	"
" 28 1976		Desiccated Bone....	" "	" "	Produced from pure animal bone.
March 2 1977		Coriolis Fertilizer No. 7 for Fodder, Indian Corn and Tobacco.	The Freeman Company, Hamilton, Ont.	Baron Gustave de Coriolis 56 Notre Dame St. East, Montreal.	Sulphate of ammonia, nitrate of soda, superphosphates, sulphate of potash, and muriate of potash.

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AGRICULTURAL FERTILIZERS, REGISTERED FOR 1907—Continued.

	RESULTS OF ANALYSIS.										Relative value per ton of 2,000 lbs.	Number of Sample.	Name of Analyst.
	Nitrogen.		Phosphoric Acid.						Potash.	Moisture.			
	Total, including that of nitric acid and ammonia when present.	Total calculated as ammonia.	Soluble in water.	Citric soluble.	Insoluble.	Total.	Total available.						
p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	\$ cts.				
Guaranteed contents	12.37	15.02	10.71	15.50	70 41	1962	A. C. Macfarlane	
Standard sample..	12.04	14.62	9 14	1.73	1.47	12.34	10.87	16.43	7.55	70 68			
Guaranteed contents	2.47	3.00	20.00	1963	A. Valin.	
Standard sample..	3.01	3.65	.....	13.92	9.22	23 14	13.92	.....	6.05	27 71	
Guaranteed contents	2.88	3.50	7.00	4.50	1964	"	
Standard sample..	2.94	3.57	6.50	0.92	0.70	8.12	7.42	3.70	11.65	22 72			
Guaranteed contents	2.06	2.50	8.00	1.50	1965	"	
Standard sample..	2.33	2.83	5.25	2.77	1.10	9.12	8.02	1.54	16.87	19 14			
Guaranteed contents	2.47	3.00	9.00	4.00	1966	"	
Standard sample..	2.40	2.90	5.92	2.98	1.52	10.42	8.90	3.47	13.95	22 47			
Guaranteed contents	2.06	2.50	10.00	8.00	1.50	17 90	1967	A. Valin.	
Standard sample..	2.00	2.42	5.06	2.99	1.07	9.12	8.05	1.79	17.35	18 27			
Guaranteed contents	1.65	2.00	6.00	2.00	1.00	9.00	8.00	10.00	25 31	1968	A. Lemoine.	
Standard sample..	1.98	2.41	5.43	3.52	2.75	11.70	8.95	9.87	12.90	27 82			
Guaranteed contents	1.65	2.00	6.00	2.00	1.00	9.00	8.00	4.00	19 31	1969	A. Valin.	
Standard sample..	1.60	1.94	6.35	2.72	2.35	11.42	9.07	4.03	13.25	20 78			
Guaranteed contents	1.65	2.00	6.00	2.00	1.00	9.00	8.00	2.00	17 31	1970	"	
Standard sample..	1.78	2.15	5.85	2.70	1.85	10.40	8.55	2.12	12.50	18 71			
Guaranteed contents	17.00	1971	"	
Standard sample..	.....	.....	.....	14.45	4.25	18.70	14.45	.....	4.75	17 16
Guaranteed contents	4.45	5.40	6.00	9.50	1972	"	
Standard sample..	5.01	6.08	6.15	0.82	0.50	7.47	6.97	9.34	5.95	34 80			
Guaranteed contents	2.06	2.50	8.00	1.50	1973	"	
Standard sample..	1.96	2.38	6.12	1.06	1.82	9.00	7.18	1.56	12.60	17 28			
Guaranteed contents	2.06	2.50	8.00	3.00	1974	"	
Standard sample..	2.25	2.73	5.47	1.73	2.40	9.60	7.20	3.51	13.00	20 34			
Guaranteed contents	2.06	2.50	8.00	6.00	1975	A. Lemoine.	
Standard sample..	2.17	2.64	6.27	2.49	2.43	11.19	8.76	6.93	14.90	25 29			
Guaranteed contents	1.24	1.50	25.00	1976	"	
Standard sample..	1.12	1.36	.....	19.32	13.43	32.75	19.32	.....	10.55	28 86	
Guaranteed contents	5.77	7.00	5.00	8.00	1977	"	
Standard sample..	6.93	8.41	2.75	0.57	1.79	5.11	3.32	7.68	9.55	35 71			

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TABULATED DESCRIPTION OF 173 STANDARD SAMPLES OF

Date when Advised.	Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what materials Produced.
1907.					
March 2	1978	Coriolis Extra High Grade Fertilizer No. 4 for cabbage, carrots, beets, celery, other vegetables and flowers.	The Freeman Company, Hamilton, Ont.	Baron Gustave de Coriolis, 56 Notre Dame St., East, Montreal.	Sulphate of ammonia, nitrate of soda, superphosphates, sulphate of potash, and muriate of potash.
"	2	1979 Coriolis Fertilizer No. 3, for grain.	" " "	" " "	" " "
Feb. 25	1980	Ceres Superphosphate.	Nova Scotia Fertilizer Co., Halifax, N.S.	" "	Bone-char, bone, dried blood, tankage, meat, fish bone, phosphates, sulphate of ammonia, nitrate of soda, high grade muriate of potash or sulphate of potash and sulphuric acid.
"	25	1981 Southern Guano...	" " "	" "	Phosphatic guanos, bone char, dried blood, tankage, meat, fish, bone, phosphates, sulphates of ammonia, nitrate of soda, high grade muriate of potash or sulphate of potash and sulphuric acid.
"	25	1982 Potato Phosphate.	" " "	" "	Bone-char, bone, dried blood, tankage, meat, fish, bone, phosphates, sulphate of ammonia, nitrate of soda, high grade muriate of potash or sulphate of potash and sulphuric acid.
"	25	1983 Blood, Bone and Potash.	" " "	" "	" " "
March 6	1984	Imperial Superphosphate.	Provincial Chemical Fertilizer Co., Ltd. St. John, N.B.	" "	" " "
"	6	1985 Potato Phosphate...	" " "	" "	" " "
"	6	1986 Victor Guano.....	" " "	" "	" " "
"	6	1987 Bone meal	" " "	" "	" " "
"	6	1988 Blood, Bone and Potash.	" " "	" "	" " "
"	6	1989 10% Complete Aroostook Potato.	" " "	" "	" " "
Mar. 7	1990	Reid's Superphosphate.	Thos. Reid, St. John, N.B.	Manufacturer.....	Bone, meat, fish refuse, charcoal, kainic, sulphate of ammonia, &c.
"	8	1991 Gregory's Special Tobacco Guano.	Michigan Carbon Works, Detroit, Mich.	Manufacturers	" " "
"	12	1992 Capelton Superphosphate No. 1.	The Capelton Chemical and Fertilizer Co., Buckingham, Que.	"	Phosphate, sulphate of ammonia, sulphate muriate and nitrate of potash and tankage.
"	12	1993 Royal Canadian	" "	"	" "

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AGRICULTURAL FERTILIZERS, REGISTERED FOR 1907—Continued.

	RESULTS OF ANALYSIS.										Relative Value per ton of 2,000 lbs.	Number of Sample.	Name of Analyst.
	Nitrogen.			Phosphoric Acid.				Potash.	Moisture.				
	Total, including that of nitric acid and ammonia when present.	Total calculated as ammonia.	Soluble in water.	Citric soluble.	Insoluble.	Total.	Total available.						
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.			
Guaranteed contents	8.23	10.00	6.00	.....	.....	.....	.....	10.00	.....	45 18		
Standard sample..	10.08	12.24	3.07	1.41	1.15	5.63	4.48	6.27	9.50	46 11	1978	A. Lemoine.	
Guaranteed contents	6.58	8.00	6.00	.....	.....	.....	.....	10.00	.....	39 57		
Standard sample..	7.35	8.92	2.75	2.37	2.23	7.35	5.12	9.03	8.75	40 60	1979	"	
Guaranteed contents	1.65	2.00	.....	.....	.....	7.00	.....	2.00	.....	.....	
Standard sample..	2.15	2.61	6.90	1.86	2.75	11.51	8.76	3.78	12.65	22 24	1980	"	
Guaranteed contents	1.65	2.00	.....	.....	.....	7.00	.....	2.50	.....	.....	
Standard sample..	2.66	3.23	6.71	0.64	1.79	9.14	7.35	5.19	8.70	23 52	1981	"	
Guaranteed contents	1.65	2.00	.....	.....	.....	7.00	.....	4.00	.....	.....	
Standard sample..	2.74	3.33	6.71	1.28	2.75	10.74	7.99	4.34	9.25	23 94	1982	"	
Guaranteed contents	1.65	2.00	.....	.....	.....	7.00	.....	4.00	.....	.....	
Standard sample..	2.86	3.47	7.54	0.26	2.43	10.23	7.80	4.34	9.60	24 13	1983	"	
Guaranteed contents	2.47	3.00	.....	.....	.....	10.50	.....	1.50	.....	.....	
Standard sample..	3.20	3.89	6.71	1.29	1.91	9.91	8.00	2.27	8.55	23 19	1984	"	
Guaranteed contents	2.06	2.50	.....	.....	.....	8.00	.....	6.50	.....	.....	
Standard sample..	2.04	2.48	5.60	1.50	0.40	7.50	7.10	6.94	11.80	22 37	1985	A. Valin.	
Guaranteed contents	1.65	2.00	.....	.....	.....	7.00	.....	2.50	.....	.....	
Standard sample..	1.99	2.41	4.30	4.25	0.80	9.35	8.55	2.99	10.65	19 83	1986	"	
Guaranteed contents	2.55	3.10	.....	.....	.....	24.14	.....	.....	.....	.....
Standard sample..	3.22	3.91	.....	15.88	9.07	24.95	15.88	.....	7.00	30 49	1987	"
Guaranteed contents	1.65	2.00	.....	.....	.....	7.00	.....	4.00	.....	.....	
Standard sample..	2.24	2.72	3.60	3.40	1.60	8.60	7.00	3.47	6.60	19 33	1988	"	
Guaranteed contents	3.30	4.00	.....	.....	.....	8.00	.....	10.00	.....	.....	
Standard sample..	2.80	3.40	4.32	2.95	1.35	8.62	7.27	10.75	9.50	29 09	1989	"	
Guaranteed contents	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Standard sample..	4.41	5.35	2.16	3.41	4.90	10.47	5.57	2.00	5.25	24 80	1990	A. Valin.	
Guaranteed contents	2.47	3.00	.....	.....	.....	8.00	.....	4.00	.....	.....	
Standard sample..	3.22	3.91	6.71	2.57	1.91	11.19	9.28	4.32	9.52	26 72	1991	A. Lemoine.	
Guaranteed contents	.....	.....	.....	.....	.....	10.00	.....	.....	.....	.....
Standard sample..	2.52	3.06	2.23	7.68	2.43	12.34	9.91	1.33	11.45	21 75	1992	"	
Guaranteed contents	3.30	4.00	9.00	5.00			
Standard sample..	4.34	5.27	7.86	0.97	1.91	10.74	8.83	5.19	11.55	31 02	1993	"	

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TABULATED DESCRIPTION OF 173 STANDARD SAMPLES

Date when Advised.	Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what materials Produced.
1907.					
Mar. 12	1994	Victor.....	The Capelton Chemical and Fertilizer Co., Buckingham, Que.	Manufacturers....	Phosphate, sulphate of ammonia, sulphate muriate, and nitrate of potash and tankage.
" 12	1995	Reliance.....	" " ..	" ..	" " ..
" 13	1996	Bone Meal.....	W. Harris & Co., Toronto, Ont.	" ..	.....
" 13	1997	Fertilizer "H." ..	" " ..	" ..	.....
" 15	1998	Superphosphate of Lime.	Standard Fertilizer & Chemical Co., Ltd., Smith's Falls	" ..	.....
" 15	1999	Special Fertilizer ..	" " ..	" ..	.....
" 15	2000	Standard Fertilizer.	" " ..	" ..	.....
" 15	2001	Royal Fertilizer.....	" " ..	" ..	.....
" 15	2002	Bone Meal .....	" " ..	" ..	.....
" 15	2003	Nitrate of Soda. ....	" " ..	" ..	.....
" 19	2004	Essex Ground Bone.	Russia Cement Co., Mfg. of Essex High Grade Fertilizers, Gloucester, Mass.	S. C. Shaffner, Granite Ferry, N.S.	.....
Feb. 4	2005	Bradley's Superphosphate for Orchards	The American Agricultural Chemical Co., Boston Sales Dept., Boston, Mass.	Manufacturers.....	Bone black or phosphatic guanos, muriate or sulphate of potash.
" 4	2006	Bradley's Potato Fertilizer.	" " ..	" ..	Bone black, animal bone, phosphatic guanos, dried fish, meat or blood, nitrate of soda or sulphate of ammonia, sulphate or muriate of potash, sulphuric acid,
" 4	2007	Bradley's XL Superphosphate of Lime	" " ..	" ..	" " ..
" 4	2008	Bradley's Farmer's New Method Fertilizer.	" " ..	" ..	" " ..
" 4	2009	Bradley's Fine Ground Bone.	" " ..	" ..	.....
" 4	2010	Bradley's Eclipse Phosphate.	" " ..	" ..	Bone black, animal bone, phosphatic guanos, dried fish, meat or blood, nitrate of soda or sulphate of ammonia, sulphate or muriate of potash, sulphuric acid.
" 4	2011	Bradley's Eureka Fertilizer.	" " ..	" ..	" " ..
" 4	2012	Bradley's Alkaline Bone with Potash.	" " ..	" ..	Bone black or phosphatic guanos, muriate or sulphate of potash.

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OF AGRICULTURAL FERTILIZERS, REGISTERED FOR 1907—*Continued.*

	RESULTS OF ANALYSIS.										Relative Value per ton of 2,000 lbs.	Number of Sample.	Name of Analyst.
	Nitrogen.		Phosphoric Acid.						Potash.	Moisture.			
	Total, including that of nitric acid and ammonia when present.	Total calculated as ammonia.	Soluble in water.	Citric soluble.	Insoluble.	Total.	Total available.						
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.			
Guaranteed contents	2.00	.....	.....	.....	.....	7.00	.....	3.00	.....	.....	.....	.....
Standard sample..	3.01	3.87	3.83	2.44	2.23	8.50	6.27	5.29	8.35	23.47	1994	"	
Guaranteed contents	1.65	2.00	.....	.....	.....	6.00	.....	2.00	.....	.....	.....	.....
Standard sample..	2.80	3.40	1.91	3.21	1.91	7.03	5.12	3.53	5.30	19.45	1995	"	
Guaranteed contents	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Standard sample..	4.76	5.84	.....	15.04	6.39	21.43	15.04	.....	4.26	33.69	1996	"
Guaranteed contents	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Standard sample..	5.88	7.14	.....	6.20	5.95	12.15	6.20	.....	8.25	28.60	1997	"
Guaranteed contents	.....	.....	.....	.....	.....	14.00	12.00	.....	.....	.....	.....	.....
Standard sample..	0.70	0.85	15.54	1.22	4.67	21.43	16.76	trace	2.35	23.77	1998	"	
Guaranteed contents	2.88	3.50	.....	.....	.....	10.00	8.00	6.00	.....	.....	.....	.....
Standard sample..	3.50	4.25	8.82	1.86	4.03	14.71	10.68	7.89	3.85	33.63	1999	"	
Guaranteed contents	2.06	2.50	.....	.....	.....	11.00	9.00	2.00	.....	.....	.....	.....
Standard sample..	2.66	3.23	11.83	1.28	4.67	17.78	13.11	2.29	3.85	28.34	2000	"	
Guaranteed contents	1.65	2.00	.....	.....	.....	10.00	8.00	3.00	.....	.....	.....	\$18.01.
Standard sample..	1.96	2.38	13.11	0.45	4.35	17.91	13.56	3.37	2.70	27.55	2001	"	
Guaranteed contents	3.29	4.00	.....	.....	.....	.....	20.00	.....	.....	.....	.....	.....
Standard sample..	2.24	2.48	.....	15.36	10.10	25.46	15.36	.....	6.00	27.09	2002	"
Guaranteed contents	14.00	17.00	.....	.....	.....	.....	.....	.....	.....	47.60	.....	.....
Standard sample..	14.56	17.68	.....	.....	.....	.....	.....	.....	0.50	49.50	2003	"
Guaranteed contents	2.47	3.00	.....	.....	.....	20.00	.....	.....	.....	.....	.....	.....
Standard sample..	3.50	4.25	.....	15.49	12.02	27.51	15.49	.....	3.20	31.85	2004	"
Guaranteed contents	.....	.....	11.00	.....	.....	14.00	.....	.....	.....	16.50	.....	.....
Standard sample..	.....	.....	11.51	2.24	2.43	16.18	13.75	0.57	11.50	17.58	2005	"
Guaranteed contents	2.06	2.50	5.00	3.00	2.00	10.00	8.00	3.00	.....	19.90	.....	.....
Standard sample..	2.24	2.48	7.03	5.76	1.15	13.94	12.79	2.99	13.20	25.72	2006	"	
Guaranteed contents	2.06	2.50	5.00	3.00	2.00	10.00	8.00	1.50	.....	18.40	.....	.....
Standard sample..	2.10	2.55	4.79	5.64	1.91	12.34	10.43	1.56	14.00	21.23	2007	"	
Guaranteed contents	1.03	1.25	6.00	2.00	2.00	10.00	8.00	2.00	.....	15.50	.....	.....
Standard sample..	1.13	1.38	6.87	2.39	1.44	10.70	9.26	2.27	14.60	17.42	2008	A. C. Macfarlane	
Guaranteed contents	2.47	3.00	.....	.....	.....	20.60	.....	.....	.....	.....	.....	.....
Standard sample..	1.99	2.41	trace	16.62	4.48	21.10	16.62	.....	6.10	25.99	2009	"
Guaranteed contents	1.03	1.25	6.00	2.00	2.00	10.00	8.00	2.00	.....	15.50	.....	.....
Standard sample..	1.08	1.31	5.59	4.16	1.60	11.35	9.75	2.16	15.25	17.60	2010	"	
Guaranteed contents	1.03	1.25	6.00	2.00	2.00	10.00	8.00	2.00	.....	15.50	.....	.....
Standard sample..	1.04	1.26	7.19	3.04	1.12	11.35	10.23	1.98	14.10	17.82	2011	"	
Guaranteed contents	6.00	5.00	1.00	12.00	11.00	2.00	15.00	
Standard sample..	6.91	3.80	1.60	12.31	10.71	4.94	13.75	17.89	2012	Miss S. E. Wright	

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TABULATED DESCRIPTION OF 173 STANDARD SAMPLES

Date when Advised.	Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what materials Produced.
1907.					
Feb.	4 2013	Bradley's Complete Manure with 10 p. c. Potash.	The American Agricultural Chemical Co., Boston Sales Dept., Boston, Mass.	Manufacturers ...	Bone black, animal bone, phosphatic Guanos, dried fish, meat or blood, nitrate of soda or sulphate of ammonia, sulphate or muriate of potash, sulphuric acid.
"	4 2014	Read's Standard Superphosphate.	The American Agricultural Chemical Co., Boston Sales Dept., Boston, Mass.	Manufacturers ...	Bone black, animal bone, phosphatic guanos, dried fish, meat or blood, nitrate of soda or sulphate of ammonia, sulphate or muriate of potash, sulphuric acid.
"	4 2015	Read's Sure Catch Fertilizer.	" " ..	"	Bone black or phosphatic guanos, muriate or sulphate of potash.
"	4 2016	Read's Fish, Bone and Potash.	" " ..	"	Bone black, animal bone, phosphatic guanos, dried fish, meat or blood, nitrate of soda or sulphate of ammonia, sulphate or muriate of potash, sulphuric acid.
"	4 2017	Read's Practical Potato Special.	" " ..	"	" " ..
"	4 2018	Read's Vegetable and Vine.	" " ..	"	" " ..
"	4 2019	Read's Potato Manure.	" " ..	"	" " ..
"	4 2020	Read's High Grade Farmer's Friend.	" " ..	"	" " ..
"	4 2021	Tucker's Imperial Bone Superphosphate.	" " ..	"	" " ..
"	4 2022	Williams & Clark's American Potato Manure.	" " ..	"	" " ..
"	4 2023	Pacific Potato Special	" " ..	"	" " ..
"	4 2024	Pacific Nobsque Guano.	" " ..	"	" " ..
"	4 2025	Pacific Fine Ground Bone.	" " ..	"	" " ..
"	4 2026	Soluble Pacific Guano	" " ..	"	Bone black, animal bone, phosphatic guanos, dried fish, meat or blood, nitrate of soda or sulphate of ammonia, sulphate or muriate of potash, sulphuric acid.
"	4 2027	Quinnipiac Climax Phosphate for all Crops.	" " ..	"	" " ..
"	4 2028	Quinnipiac Potato Manure.	" " ..	"	" " ..
"	4 2029	Quinnipiac Market Garden Manure.	" " ..	"	" " ..

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OF AGRICULTURAL FERTILIZERS, REGISTERED FOR 1907—Continued.

	RESULTS OF ANALYSIS.										Relative Value per ton of 2,000 lbs.	Number of Sample.	Name of Analyst.
	Nitrogen.		Phosphoric Acid.						Potash.	Moisture.			
	Total, including that of nitric acid and ammonia when present.	Total calculated as ammonia.	Soluble in water.	Citric soluble.	Insoluble.	Total.	Total available.						
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.			
Guaranteed contents	3.30	4.00	4.00	2.00	1.00	7.00	6.00	10.00	.....	28 52	2013	Miss S. E. Wright.
Standard sample..	3.40	4.10	5.63	2.68	1.28	9.59	8.31	11.64	12.00	33 29			
Guaranteed contents	0.82	1.00	5.00	3.00	2.00	10.00	8.00	4.00	.....	16 69	2014	"
Standard sample..	0.76	0.92	5.37	4.38	2.08	11.83	9.75	5.14	12.22	19 61			
Guaranteed contents	.....	.....	6.00	5.00	1.00	12.00	11.00	2.00	.....	15 00	2015	"
Standard sample..	.....	.....	7.67	4.32	1.76	13.75	11.99	4.56	12.90	19 04		
Guaranteed contents	1.98	2.40	.....	.....	.....	.....	4.00	4.00	.....	.....	2016	"
Standard sample..	2.07	2.52	4.80	4.63	1.44	10.87	9.43	5.14	11.87	23 46			
Guaranteed contents	0.82	1.00	2.00	2.00	1.00	5.00	4.00	8.00	.....	15 69	2017	"
Standard sample..	1.33	1.50	4.79	1.61	1.60	8.00	6.40	10.56	12.70	23 08			
Guaranteed contents	2.06	2.50	5.00	3.00	2.00	10.00	8.00	6.00	.....	22 90	2018	A. Lemoine.
Standard sample..	2.10	2.55	6.07	3.72	2.55	12.34	9.79	6.52	15.00	25 79			
Guaranteed contents	2.40	3.00	5.00	1.00	1.00	7.00	6.00	10.00	.....	25 56	2019	"
Standard sample..	2.52	3.06	4.99	2.05	3.19	10.23	7.04	10.13	11.35	27 90			
Guaranteed contents	3.30	4.00	4.00	2.00	1.00	7.00	6.00	10.00	.....	28 52	2020	"
Standard sample..	2.94	3.57	5.75	1.92	2.11	9.78	7.67	10.17	12.15	29 81			
Guaranteed contents	1.03	1.25	6.00	2.00	2.00	10.00	8.00	2.00	.....	15 50	2021	"
Standard sample..	1.40	1.70	5.75	4.61	2.75	13.11	10.36	1.97	14.65	19 53			
Guaranteed contents	2.06	2.50	5.00	3.00	2.00	10.00	8.00	3.00	.....	19 90	2022	"
Standard sample..	1.96	2.38	6.71	2.89	2.87	12.47	9.60	3.03	14.85	21 79			
Guaranteed contents	2.06	2.50	5.00	3.00	2.00	10.00	8.00	3.00	.....	19 90	2023	"
Standard sample..	1.96	2.38	6.59	4.09	3.07	13.75	10.68	3.20	12.50	23 19			
Guaranteed contents	1.03	1.25	6.00	2.00	2.00	10.00	8.00	2.00	.....	15 50	2024	A. C. Macfarlane.
Standard sample..	1.18	1.43	6.71	2.56	2.08	11.35	9.27	4.04	15.25	19 54			
Guaranteed contents	2.47	3.00	.....	.....	.....	20.60	.....	.....	.....	.....	2025	"
Standard sample..	2.18	2.65	Tr.	12.47	10.71	23.18	12.47	.....	6.85	23 91		
Guaranteed contents	2.06	2.50	5.00	3.00	2.00	10.00	8.00	1.50	.....	18 40	2026	"
Standard sample..	2.02	2.45	4.95	3.68	2.72	11.35	8.63	3.52	15.00	21 20			
Guaranteed contents	1.03	1.25	6.00	2.00	2.00	10.00	8.00	2.00	.....	15 50	2027	
Standard sample..	1.19	1.44	6.87	1.92	2.08	10.87	8.79	3.83	15.40	18 85			
Guaranteed contents	2.50	3.00	5.00	1.00	2.00	8.00	6.00	5.00	.....	21 20	2028	Miss S. E. Wright.
Standard sample..	2.97	3.60	5.11	2.72	1.60	9.43	7.83	5.12	11.20	24 82			
Guaranteed contents	3.30	4.00	6.00	2.00	1.00	9.00	8.00	7.00	20 92	2029		
Standard sample..	3.37	4.10	6.65	1.86	2.56	10.07	8.51	7.92	11.07	30 17			

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TABULATED DESCRIPTION OF STANDARD SAMPLES OF

Date when Advised.	Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what materials Produced.
1907.					
Feb.	4 2030	Cumberland Super-phosphate.	The American Agricultural Chemical Co., Boston Sales Dept., Boston, Mass.	Manufacturers.....	Bone black, animal bone, phosphatic guanos, dried fish, meat or blood, nitrate of soda or sulphate of ammonia, sulphate or muriate of potash, sulphuric acid.
"	4 2031	Cumberland Potato Fertilizer.	" " ..	" ..	" " ..
"	4 2032	Cumberland Fine Ground Bone.	" " ..	" ..	.....
"	4 2033	Standard Special for Potatoes.	" " ..	" ..	Bone black, animal bone, phosphatic guanos, dried fish, meat or blood, nitrate of soda or sulphate of ammonia, sulphate and muriate of potash, sulphuric acid.
"	4 2034	Darling's Blood, Bone and Potash.	" " ..	" ..	" " ..
"	4 2035	Clark's Cove Great Planet Manure.	" " ..	" ..	" " ..
"	4 2036	A. A. C. High Grade Fertilizer with 10 p.c. Potash.	" " ..	" ..	" " ..
Apl.	18 2037	Bone meal.....	Nova Scotia Fertilizer Co., Halifax, N.S.	" ..	.....
"	18 2038	Bilston Basic Slag...	Alfred Hickman Co., Bilston, England.	E. E. McNutt, Truro, N.S.	.....
May	18 2039	O'Dendorffs ground Basic slag.	Anglo-Continental Co., London.	H. H. McNutt, Lower Truro, N.S.	.....
"	22 2040	Fertilizer A.	Victoria Chemical Co. Ltd., Victoria, B.C.	Manufacturers.....	Nitrate of soda, muriate of potash and superphosphate of lime.
"	22 2041	" B.	" " ..	" ..	" " ..
"	22 2042	" C.	" " ..	" ..	Muriate of potash and superphosphate of lime.
"	22 2043	" D.	" " ..	" ..	Nitrate of soda, muriate of potash and superphosphate of lime.
"	22 2044	Superphosphate of lime.	" " ..	" ..	Spent bone, charcoal and sulphuric acid.
"	22 2045	Nitrate of soda.	Imported from Chili.	Victoria Chemical Co. Ltd., Victoria, B.C.	96 per cent real nitrate of soda.
"	22 2046	Kainit.	Imported from Germany.	" ..	Kainit with 12 per cent potash.
"	22 2047	Sulphate of potash.	" " ..	" ..	Sulphate of potash of 90.5 per cent.
"	22 2048	Muricate of potash.	" " ..	" ..	Muriate of potash of 82.4 per cent.
"	22 2049	Thomas Phosphate Powder.	" " ..	"

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AGRICULTURE FERTILIZERS, REGISTERED FOR 1907—Continued.

	RESULTS OF ANALYSIS.										Relative Value per ton of 2,000 lbs.	Number of Sample.	Name of Analyst.
	Nitrogen.		Phosphoric Acid.						Potash.	Moisture.			
	Total, including that of nitric acid and ammonia when present.	Total calculated as ammonia.	Soluble in water.	Citric soluble.	Insoluble.	Total.	Total available.						
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.			
Guaranteed contents	2.06	2.50	5.00	3.00	2.00	10.00	8.00	1.50	.....	18 40		
Standard sample..	1.93	2.35	5.24	3.87	2.24	11.35	9.11	2.47	14 37	20 25	2030	Miss S.E. Wright	
Guaranteed contents	2.06	2.50	5.00	3.00	2.00	10.00	8.00	3.00	.....	19 90		
Standard sample..	2.16	2.62	5.88	3.39	1.92	11.19	9.27	3.69	14.42	22 40	2031	"	
Guaranteed contents	2.47	3.00	.....	.....	.....	20.60	.....	.....	.....	.....	.....
Standard sample..	2.25	2.74	.....	16.00	6.39	22.39	16.00	.....	6.35	27 17	2032	"
Guaranteed contents	2.06	2.50	5.00	3.00	2.00	10.00	8.00	3.00	.....	19 90		
Standard sample..	2.24	2.72	5.63	2.84	3.20	11.67	8.47	3.86	13.25	22 32	2033	"	
Guaranteed contents	4.10	5.00	5.00	2.00	1.00	8.00	7.00	7.00	.....	29 44		
Standard sample..	4.25	5.17	7.03	1.60	1.44	10.07	8.63	5.52	5.50	30 60	2034	A. C. Macfarlane.	
Guaranteed contents	3.30	4.00	6.00	2.00	1.00	9.00	8.00	7.00	.....	27 92		
Standard sample..	3.24	4.42	7.19	1.76	1.92	10.87	8.95	6.62	4.88	28 79	2035	"	
Guaranteed contents	2.40	3.00	5.00	1.00	1.00	7.00	6.00	10.00	.....	25 56		
Standard sample..	2.48	3.01	4.63	1.44	2.08	8.15	6.07	9.45	5.02	25 64	2036	"	
Guaranteed contents	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Standard sample..	5.14	6.24	Tr.	18.07	7.67	25.74	18.07	.....	3.14	38 63	2037	"
Guaranteed contents	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Standard sample..	.....	.....	.....	16.31	5.75	22.06	16.31	.....	0.32	19 67	2038	"
Guaranteed contents	.....	.....	.....	15.18	2.62	17.80	.....	.....	.....	18 53		
Standard sample..	.....	.....	.....	14.72	5.43	20.15	14.72	.....	0.55	17 82	2039	A. Lemoine.
Guaranteed contents	4.00	.....	.....	.....	.....	10.00	.....	7.00	.....	.....	.....
Standard sample..	4.06	4.93	10.23	0.38	0.90	11.51	10.61	7.95	9.95	34 72	2040	"	
Guaranteed contents	3.50	.....	.....	.....	.....	9.00	.....	11.00	.....	.....	.....
Standard sample..	3.36	4.08	9.78	0.80	0.80	11.38	10.58	11.83	.....	36 11	2041	"
Guaranteed contents	.....	.....	.....	.....	.....	12.50	.....	11.00	.....	.....	.....
Standard sample..	0.56	0.68	12.98	0.78	1.59	15.35	13.76	11.12	7.95	29.94	2042	"	
Guaranteed contents	2.50	.....	.....	.....	.....	10.00	.....	11.00	.....	.....	.....
Standard sample..	2.66	3.23	10.10	0.93	0.80	11.83	11.03	11.31	9.05	33 73	2043	"	
Guaranteed contents	.....	.....	.....	.....	.....	16.00	.....	.....	.....	.....	.....
Standard sample..	0.56	0.68	17.14	1.29	1.59	20.02	18.43	.....	8.30	24 37	2044	"
Guaranteed contents	16.00	.....	.....	.....	.....	.....	.....	.....	.....	54 40		
Standard sample..	15.68	19.04	(Corresponds to 95.20 p.c. nitrate of soda.)						1.80	53 31	2045	"	
Guaranteed contents	.....	.....	.....	.....	.....	.....	.....	12.00	.....	12.00	.....	
Standard sample..	.....	.....	.....	.....	.....	.....	.....	13.74	12.95	13 74	2046	"
Guaranteed contents	.....	.....	.....	.....	.....	.....	.....	50.00	.....	50.00	.....	
Standard sample..	(Corresponds to 87.35 p.c. sulphate of potash.)							47.24	1.15	47.24	2047	"	
Guaranteed contents	.....	.....	.....	.....	.....	.....	.....	50.00	.....	50.00	.....	
Standard sample..	(Corresponds to 79.61 p.c. muriate of potash.)							48.56	2.40	48.56	2048	"	
Guaranteed contents	16.00		
Standard sample..	12.48	4.79	17.27	12.48	Tr.	1.10	17 08	2049	"	

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TABULATED DESCRIPTION OF 173 STANDARD SAMPLES OF

Date when Advised.	Number of Sample.	Designation.	Name. of Manufacturer.	By whom sent.	From what materials Produced.
1907.					
May 14 1907	2050	Standard	The American Agricultural Chemical Co., Boston Sales Dept., Boston, Mass.	Manufacturers .....	.....
June 10 1907	2051	No. 1 Fertilizer ...	Standard Fertilizer & Chemical Co., Ltd., Smith's Falls.	"	Ammonia, potash and magnesia salts, mineral superphosphate and fine bone meal.

SESSIONAL PAPER No. 14

AGRICULTURE FERTILIZERS, REGISTERED FOR 1907—*Concluded.*

	RESULTS OF ANALYSIS.										Relative Value per ton of 2,000 lbs.	Number of Sample.	Name of Analyst.
	Nitrogen.		Phosphoric Acid.						Potash.	Moisture.			
	Total, including that of nitric acid and ammonia where present.	Total calculated as ammonia.	Soluble in water.	Citric soluble.	Insoluble.	Total.	Total available.						
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.			
Guaranteed contents	2.08	2.50	5.00	3.00	2.00	10.00	8.00	1.50	.....	18 40	2050	Miss S. E. Wright
Standard sample..	2.28	2.74	6 65	3.87	3.07	13.59	10.52	2.89	13.73	23 73		"	
Guaranteed contents	1.65	2.00	.....	.....	.....	10.00	9.00	1.50	.....	17 31	2051	"
Standard sample..	1.83	2.23	8.15	1.45	4.31	13.91	9.60	3.31	5.60	22 20		"	

2044 106 511 215